

contrivance used for determining the quality or value of milk or cream or to make any false determination by said Babcock test or otherwise.

Penalty prescribed. SECTION 4. Whoever shall violate any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be punished by fine of not less than twenty-five dollars nor more than one hundred dollars for each and every offense, and in default of payment thereof shall be imprisoned in the county jail not less than thirty days nor more than sixty days.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.

No. 331, S.]

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CHAPTER 44.

AN ACT for a tax on gifts, inheritances, bequests, legacies, devises and successions in certain cases.

The people of the State of Wisconsin, represented in senate and assembly, do enact as follows:

Tax imposed on property of any kind transferred. SECTION 1. A tax shall be and is hereby imposed upon any transfer of any property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association, or corporation, except corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization within the state in the following cases:

While a resident of state. (1.) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state.

Property within state. (2.) When a transfer is by will or intestate law, of property within the state or within its jur-

isdiction and the decedent was a non-resident of the state at the time of his death.

Non-residents' property within state. (3.) When the transfer is of property made by a resident or by a non-resident when such non-resident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

Transfer before or after passage of act. (4.) Such tax shall be imposed when any such person or corporation becomes beneficially entitled, in possession or expectancy to any property or the income thereof, by any such transfer whether made before or after the passage of this act, provided that property or estates which have vested in such persons or corporations before this act takes effect shall not be subject to the tax.

Transfer under power of appointment. (5.) Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Basis of tax. (6.) The tax so imposed shall be upon the clear market value of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted.

Primary rates, where not in excess of \$25,000. SECTION 2. When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall exceed in value the exemption hereinafter specified, and shall not

exceed in value twenty-five thousand dollars the tax hereby imposed shall be:

One per centum, where. (1.) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one per centum of the clear value of such interest in such property.

One and one-half per centum, where. (2.) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of one and one-half per centum of the clear value of such interest in such property.

Three per centum, where. (3.) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of three per centum of the clear value of such interest in such property.

Four per centum, where. (4.) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of the decedent, at the rate of four per centum of the clear value of such interest in such property.

Five per centum, where. (5.) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of five per centum of the clear value of such interest in such property.

Other rates; where in excess of \$25,000. SECTION 3. The foregoing rates in section two are for convenience termed the primary rates.

When the amount of the clear value of such property or interest exceeds twenty-five thousand dollars, the rates of tax upon such excess shall be as follows:

Rate where amount \$25,000 to \$50,000. (1.) Upon all in excess of twenty-five thousand dollars and up to fifty thousand dollars one and one-half times the primary rates.

Rate where amount \$50,000 to \$100,000. (2.) Upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, two times the primary rates.

Rate where amount \$100,000 to \$500,000. (3.) Upon all in excess of one hundred thousand dollars and up to five hundred thousand dollars, two and one-half times the primary rates.

Rate where amount over \$500,000. (4.) Upon all in excess of five hundred thousand dollars, three times the primary rates.

Exemptions defined. SECTION 4. The following exemptions from the tax are hereby allowed:

Transfers totally exempt. (1.) All property transferred to corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization within the state shall be exempt.

\$10,000; \$2,000 exempt, when. (2.) Property of the clear value of ten thousand dollars transferred to the widow of the decedent, and two thousand dollars transferred to each of the other persons described in the first division of section two shall be exempt.

\$500 exempt, when. (3.) Property of the clear value of five hundred dollars transferred to each of the persons described in the second subdivision of section two shall be exempt.

\$250 exempt, when. (4.) Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the third subdivision of section two shall be exempt.

\$150 exempt, when. (5.) Property of the clear value of one hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section two shall be exempt.

\$100 exempt, when. (6.) Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section two shall be exempt.

Tax to be a lien on property; where paid; when due. SECTION 5. Every such tax shall be and remain, a lien upon the property transferred until paid and the person to whom the property is so transferred and the administrators, executors and trustees of every estate so transferred, shall be personally liable for such tax until its payment. The tax shall be paid to the treasurer of the county in which the county court is situated having jurisdiction as herein provided; and said treasurer shall give, and every executor, administrator or trustee shall take duplicate receipts from him of such payment, one of which he shall immediately send to the secretary of state, whose duty it shall be to charge the treasurer so receiving the tax with the amount thereof, and to seal said receipt with the seal of his office, and countersign the same and return it to the executor, administrator or trustee, whereupon it shall be a proper voucher in the settlement of his accounts; but no executor, administrator or trustee shall be entitled to a final accounting of an estate, in settlement of which a tax is due under the provisions of this act, unless he shall produce a receipt so sealed and countersigned by the secretary of state, or a copy thereof certified by him, or unless a bond shall have been filed, as prescribed by section 9 of this act. All taxes imposed by this act shall be due and payable at the time of the transfer, except as hereinafter provided. Taxes upon the transfer of any estate, property or interest therein, limited, conditioned, dependent or determinable upon the happening of any contingency or future event, by reason of which the fair market value thereof cannot be ascertained at the time of the transfer, as herein provided, shall accrue and become due and payable when the beneficiary shall come into actual possession or enjoyment thereof.

Discount, rate of interest on deferred payments. SECTION 6. If such tax is paid within one year from the accruing thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accruing thereof interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax shall not be determined and

paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged. In all cases when a bond shall be given under the provisions of section 9 of this act, interest shall be charged at the rate of six per centum from the accrual of the tax, until the date of payment thereof.

Powers of executors; where legacy not in money. SECTION 7. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such administrator, executor or trustee having in charge or in trust, any legacy or property for distribution subject to such tax shall deduct the tax therefrom; and within thirty days therefrom shall pay over the same to the county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof, from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this act, to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the administrator, executor or trustee, and the tax shall remain a lien or charge on such real property until paid, and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section sixteen of this act. If any such legacy shall be given in money to any such person for a limited period, the administrator, executor or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him to make an apportionment if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

When debts proved against estate; secretary of state may refund, when. SECTION 8. If any debt shall be proved against the estate of the decedent after the payment of any legacy, or distributive share thereof, from which any such tax has been deducted, or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required

by the order of the county court having jurisdiction thereof on notice to the secretary of state to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the county treasurer, or repaid by such treasurer or state treasurer, if such tax has been paid to him. When any amount of said tax shall have been paid erroneously into the state treasury, it shall be lawful for the secretary of state, upon satisfactory proofs presented to him of the facts, to require the amount of such erroneous or illegal payment to be refunded to the executor, administrator, trustee, person or persons who have paid any such tax in error, from the treasury; or the said secretary of state may order, direct and allow the treasurer of any county to refund the amount of any illegal or erroneous payment of such tax out of the funds in his hands or custody to the credit of such taxes, and credit him with the same in his quarterly account rendered to the secretary of state under this act. Provided, however, that all applications for such refunding of erroneous taxes shall be made within one year from the payment thereof, or within one year after the reversal or modification of the order fixing such tax.

Bond for payment of legacies not in possession. SECTION 9. Any beneficiary of any property chargeable with a tax under this act, and any executors, administrators and trustees thereof, may elect, within eighteen months from the date of the transfer thereof as herein provided, not to pay such tax until the person or persons beneficially interested therein shall come into the actual possession or enjoyment thereof. The person or persons so electing shall give a bond to the state in a penalty of three times the amount of any such tax, with such sureties as the county court of the proper county may approve, conditioned for the payment of such tax and interest thereon, at such time or period as the person or persons beneficially interested therein may come into the actual possession or enjoyment of such property, which bond shall be filed in the county court. Such bond must be executed and filed and a full return of such property upon oath made to the county court within one year from the date of such transfer thereof as herein provided, and such bond must be renewed every five years.

Bequests to executors for services. SECTION 10. If a testator bequeaths property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his

legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed, above the amount of commissions or allowances prescribed by law in similar cases, shall be taxable by this act.

Transfer of stock by foreign executors. SECTION 11. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent or in trust for a decedent, liable to any such tax, the tax shall be paid to the treasurer of the proper county or the secretary of state on the transfer thereof. No safe deposit company, bank or other institution, person or persons holding securities or assets of a decedent, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or upon their order or request unless notice of the time and place of such intended transfer be served upon the secretary of state at least ten days prior to the said transfer; nor shall any such safe deposit company, bank or other institution, person or persons deliver or transfer any securities or assets of the estate of a non-resident decedent without retaining a sufficient portion or amount thereof to pay any tax which may thereafter be assessed on account of the transfer of such securities or assets under the provisions of this act unless the secretary of state of this state, shall set forth the name of the county treasurer as sent thereto in writing; and it shall be lawful for the said county treasurer or secretary of state personally or by representative to examine said securities or assets at the time of such delivery or transfer. Failure to serve such notice or to allow such examination or to retain a sufficient portion or amount to pay such tax as herein provided, shall render said safe deposit company, trust company, bank or other institution, person or persons, liable to the payment of the tax due upon said securities or assets in pursuance of the provisions of this act.

Jurisdiction of county court; petition for ancillary letters. SECTION 12. The county court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this act, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this act, and to do any act in relation thereto authorized by law to be done by a county

court in other matters or proceedings coming within its jurisdiction; and if two or more county courts shall be entitled to exercise any such jurisdiction, the county court first acquiring jurisdiction hereunder, shall retain the same to the exclusion of every other county court. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the laws governing probate practice of a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state, and the value thereof; and upon presentation thereof the county court shall issue a citation directed to such county treasurer; and upon the return of the citation, the county court shall determine the amount of the tax which may be or become due under the provisions of this act, and his decree awarding the letters may contain any provisions for the payment of such tax or the giving of security therefor which might be made by such county court if the county treasurer were a creditor of deceased.

County court may appoint appraisers. SECTION 13. (1.)

The county court upon the application of any interested party, including the secretary of state, county treasurer, or upon his own motion, shall as often as, and whenever occasion may require, appoint a competent person as appraiser to fix the fair market value at the time of the transfer thereof of the property of persons whose estates shall be subject to the payment of any tax imposed by this act.

Transfer where tax imposed. (2.) Whenever a transfer of property is made upon which there is, or in any contingency there may be, a tax imposed, such property shall be appraised at its clear market value immediately upon the transfer or as soon thereafter as practicable. The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the commissioner of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies except that the rate of interest for making such computation shall be five per centum per annum.

Transfer where there is any contingent incumbrance. (3.)

In estimating the value of any estate or interest in property to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made in respect of any contingent incum-

brance thereon, nor in respect of any contingency upon the happening of which the estate or property or some part thereof, or interest therein, might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgement, defeat or diminution of such estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax in respect of the amount or value of the incumbrance when taking effect or so much as will reduce the same to the amount which would have been assessed in respect of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided in section 8 of this act.

Transfer subject to any charge, estate or interest determinable by death. (4.) Where any property shall after the passage of this act be transferred subject to any charge, estate or interest determinable by the death of any person or at any period ascertainable only by reference to death, the increase of benefit accruing to any person or corporation upon extinction or determination of such charge, estate or interest shall be deemed a transfer of property taxable under the provisions of this act in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase of benefit from the person from whom the title to their respective estates or interests is derived.

Transfer subject to contingent trusts. (5.) When property is transferred in trust or otherwise, and the rights, interests or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon such transfer at the highest rate which, on the happening of any of the said contingencies or conditions would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of the property transferred, provided, however, that on the happening of any contingency whereby the said property or any part thereof is transferred to a person or corporation exempt from taxation under the provisions of this act or to a person taxable at a less rate than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this act with legal interest

from the time of payment. Such return of over-payment shall be made in the manner provided by section 8 of this act.

Transfer of contingent or defeasible estates in expectancy.

(6.) Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance shall be appraised at their full undiminished clear value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation upon which said estates in expectancy may have been limited. Where an estate for life or for years can be divested by the act or omission of the legatee or devisee, it shall be taxed as if there were no possibility of such divesting.

Duty and compensation of appraisers. SECTION 14. Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the county treasurer, and to such persons as the county court may by order direct, of the time and place when he will appraise such property. He shall, at such time and place, appraise the same at its fair market value, as herein prescribed, and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said county court, together with the depositions of the witnesses examined, and such other facts in relation thereto and to the said matter as the said county court may order or require. Every appraiser shall be paid on the certificate of the county court at the rate of three dollars per day for every day actually and necessarily employed in such appraisal, and his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, by the county treasurer out of any funds he may have in his hands on account of any tax imposed under the provisions of this act.

Report of appraiser; county court to give notice. SECTION 15. (1.) The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the county court and the other in the office of the

secretary of state. Upon filing such report in the county court, the county court shall forthwith give twenty days' notice by mail to all persons known to be interested in the estate, including the county treasurer, of the time and place for the hearing in the matter of such report and the county court from such report and other proofs relating to any such estate shall forthwith at the time so fixed, determine the cash value of such estate and the amount of tax to which the same is liable, or the county court without appointing an appraiser upon giving twenty days' notice by mail to all persons known to be interested in the estate including the county treasurer, of the time and place of hearing, may at the time so fixed hear evidence and determine the cash value of such estate and the amount of tax to which the same is liable. If the residence or postoffice address of any person interested in any estate is unknown to the executor, administrator or trustee, notice of the hearing in the matter of the report of the appraiser or notice that the county court without appointing an appraiser will determine the cash value of an estate shall be given to all such persons by publication of such notice not less than three successive weeks prior to the time fixed for such hearing or determination in such newspaper published within the county as the court shall direct.

Insurance commissioner to value future estates, etc. (2.)

The commissioner of insurance shall on application of any county court determine the value of any such future or contingent estates, income or interests therein, limited, contingent, dependent or determinable upon the life or lives of the person or persons in being upon the facts contained in such appraiser's report or upon the facts contained in the county court's finding and determination and certify the same to the county court and his certificate shall be presumptive evidence that the method of computation adopted therein is correct.

Appeal from tax of county court. (3.) The secretary of state or any person dissatisfied with the appraisement or assessment and determination of such tax may apply for a rehearing thereof before the county court within sixty days from the fixing, assessing and determination of the tax by the county court as herein provided on filing a written notice which shall state the grounds of the application for a rehearing. The rehearing shall be upon the records, proceedings and proofs had and taken on the hearings as herein provided and a new trial shall not be had or granted unless specially ordered by the county court.

Notice of rehearing; appointment of guardian. (4.) The county court shall immediately give notice by mail upon the determination by him as to the value of any estate which is taxable under this act and of the tax to which it is liable to all parties known to be interested therein including the secretary of state. If, however, it appears at this or any stage of the proceedings that any of such parties known to be interested in the estate is an infant or an incompetent, the county court shall if the interest of such infant or incompetent is presently involved and is adverse to that of the other persons interested therein appoint a special guardian of such infant, but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian of such infant at any state of the proceedings.

Re-appraisal of estate. (5.) Within two years after the entry of an order or decree of the county court determining the value of an estate and assessing the tax thereon, the secretary of state may if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to the circuit judge of the judicial circuit in which the former owner of such estate resided for a re-appraisal thereof. The circuit judge to whom such application is made may thereupon appoint a competent person to re-appraise such estate. Such appraiser shall possess the powers, be subject to the duties, shall give the notice, and receive the compensation provided by sections 13 and 14 of this act. Such compensation shall be payable by the county treasurer out of any funds he may have on account of any tax imposed under the provisions of this act upon the certificate of the circuit judge appointing him. The report of such appraiser shall be filed in the circuit court for which he was appointed and thereafter the same proceedings shall be taken and had by and before such circuit court as herein provided to be taken and had by and before the county court. The determination and assessment of such circuit court shall supersede the determination and assessment of the county court and shall be filed by such circuit court in the office of the secretary of state and a certified copy thereof transmitted to the county court of the proper county.

Duties of county treasurer; county judge and district attorney, where tax is unpaid. SECTION 16. If the treasurer of any county shall have reason to believe that any tax is due and un-

paid under this act after the refusal or neglect of any person liable therefor to pay the same, he shall notify the district attorney of the county in writing of such failure or neglect and such district attorney if he have probable cause to believe that such tax is due and unpaid, shall apply to the county court for a citation citing the person liable to pay such tax to appear before the court on the day specified not more than three months from the date of such citation and show cause why the tax should not be paid. The judge of the county court upon such application and whenever it shall appear to him that any such tax, accruing under this act, has not been paid as required by law, shall issue such citation and the service of such citation and the time, manner and proof thereof, and the hearing and determination thereof, shall conform as near as may be to the provisions of the laws governing probate practice of this state, and whenever it shall appear that any such tax is due and payable and the payment thereof cannot be enforced under the provisions of this act in said county court, the person or corporation from whom the same is due is hereby made liable to the county of the county court having jurisdiction over such estate or property for the amount of such tax, and it shall be the duty of the district attorney of said county in the name of such county to sue for and enforce the collection of such tax, and it is made the duty of said district attorney to appear for and act on behalf of any county treasurer, who shall be cited to appear before any county court under the provisions of this act.

Secretary of state to furnish books and blanks; entries on books by court. SECTION 17. The secretary of state shall furnish to each county court a book which shall be a public record, and in which he shall enter the name of every decedent whose estate is or may become liable for such tax, and upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of the property of such decedent, the names, places, residence and relationship to him of his heirs at law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The county court shall also enter in such book, the amount of the personal property of any such decedent, as shown by the

inventory thereof, when made and filed in his office, and the returns made by any appraiser appointed by him under this act, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the county court, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent, under this act filed with him. The secretary of state shall also furnish to each county, forms for the reports to be made by such county court, which shall correspond with the entries to be made in such books.

Report of county judges. SECTION 18. Each judge of county court shall on January, April, July and October first, of each year, make a report in duplicate, upon the forms furnished by the secretary of state, containing all the data and matters required to be entered in such books, one of which shall be immediately delivered to the county treasurer and the other transmitted to the secretary of state.

Report of county treasurer; tax to be paid to state. SECTION 19. Each county treasurer shall make a report, under oath, to the secretary of state on January, April, July and October first, of each year, of all taxes received by him under this act, stating for what estate and by whom and when paid. The form of such report may be prescribed by the secretary of state. He shall at the same time pay the state treasurer all the taxes received by him under this act and not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

Per centum of tax to be retained by county. SECTION 20. The county treasurer shall retain for the use of the county out of all taxes paid and accounted for by him each year under this act five per centum on the first fifty thousand dollars, three per centum on the next fifty thousand dollars and two per centum on all additional sums.

Composition or settlement of expectant estates, how affected. SECTION 21. The county treasurer with the consent of the secretary of state and the attorney general, expressed in writing, is authorized to enter into an agreement with the executor, administrator or trustee of any estate therein situate in which remainders or expectant estates have been of such a

nature or so disposed and circumstanced that the taxes therein were held not presently payable or where the interests of the legatees or devisees are not ascertainable under the provisions of this act, and to compound such taxes upon such terms as may be deemed equitable and expedient and to grant discharges to said executors, administrators or trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said executors, administrators or trustees as against the interests of such cestui que trust as may possess either present rights of enjoyment or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto either personally when competent or by guardian. Composition or settlement made or affected under the provisions of this section shall be executed in triplicate and one copy shall be filed in the office of the secretary of state; one copy in the office of the judge of the county court in which the tax was paid; and one copy to be delivered to the executors, administrators or trustees, who shall be parties thereto.

Receipts of transfers; where recorded. SECTION 22. Any person shall, upon the payment of the sum of fifty cents, be entitled to a receipt from the county treasurer of any county, or the secretary of state, or at his option to a copy of a receipt that may have been given by such treasurer or secretary of state for the payment of any tax under this act, under the official seal of such treasurer or secretary of state, which receipt shall designate upon what real property, if any, of which any decedent may have died seized, such tax shall have been paid, by whom, and whether in full of such tax. Such receipt may be recorded in the office of the register of deeds of the county in which such property is situate in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

Taxes, where paid and how applied. SECTION 23. All taxes levied and collected under this act, less any expenses of collection, shall be paid into the treasury of the state for the use of the state, and shall be applicable to the expenses of the state government, and to such other purposes as the legislature may by law direct.

Terms defined. SECTION 24. The word "estate" and "property" as used in this act shall be taken to mean the real and per-

sonal property or interest therein of the testator, intestate, grantor, bargainor, vendor or donor passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees, vendees or successors, and shall include all personal property within or without the state. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift or appointment in the manner herein prescribed. The word "decedent" as used in this act shall include the testator, intestate, grantor, bargainor, vendor or donor. The words "county treasurer" and "district attorney" as used in this act shall be taken to mean the treasurer and district attorney of the county of the county court having jurisdiction as provided in section 12 of this act.

Section 25. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.

No. 22, A.]

[Published April 1, 1903.]

CHAPTER 45.

AN ACT to amend section 2454, of the statutes of 1898, relating to the fees of county judges.

The people of the state of Wisconsin represented in senate and assembly do enact as follows:

Judges not to take fees. SECTION 1. Section 2454, of the statutes of 1898, is hereby amended so as to read, when amended, as follows: Section 2454. Every county judge is prohibited from taking or receiving, either directly or indirectly, any fees whatever for his official services in the administration of the estates of deceased persons, including proceedings to determine the descent of lands, and for certificates of title by descent, or in the appointment of guardians, or in the administration of their estates, except in the counties in which it is otherwise expressly provided by law. The judge of any county court which is not vested with civil jurisdiction shall be entitled to receive five dollars per day, to be paid from the