Appraisal and sale; how made. Section 3913. The county court may, in its discretion, authorize an executor, administrator, or guardian to have the lands which he may be licensed by said court to sell, appraised by three disinterested free holders of the county in which the lands or some part thereof lie. The appraisal shall specify the whole value of such lands, and separately the value of each lien and incumbrance thereon, and the net value of such lands after deducting all liens and incumbrances, as appraised by them, and such net value so fixed shall be the appraised value. Such appraisal shall be under oath, which oath and appraisal shall be certified in the usual form and filed in the court from which said license was issued. executor, administrator or guardian so licensed shall offer the lands at public auction in the manner provided by law; and if at public auction no bid shall be made of a greater sum than the appraised value, such executor, adimnistrator, or guardian may sell such lands at private sale at a price to be approved by the court licensing said sale, and if not sold within one year may be sold at public auction.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 22, 1903.

No. 89, A.]

[Published June 1, 1903.

CHAPTER 443.

- AN ACT to authorize the county of Wood to purchase a site for a county poor house and such other county building or buildings as may lawfully be designated and erected by the board of supervisors of said county; to make an appropriation therefor or to issue the bonds of said county and to provide for the payment thereof by the levy of taxes therefor.
- The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

County poor house site. SECTION 1. The county of Wood, in the state of Wisconsin, is hereby authorized and fully enpowered to purchase a site for a county poor house and such

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other county building or buildings as may lawfully be designated and erected by or under the supervision of the board of supervisors of said county; said site to be located at such place as may be designated by the board of supervisors of said county and to consist of not less than one hundred and sixty acres nor more than three hundred and twenty acres of land.

Powers. SECTION 2. In order to carry out the provisions of section 1 of this act, said county of Wood is hereby authorized and fully empowered to make an appropriation and a levy of taxes therefor, or to issue and sell to the best bidder therefor the bonds of said county to an amount not exceeding ten thousand dollars (\$10,000.00) and to provide for the payment thereof by the levy of taxes therefor.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved May 22, 1903.

No. 287, S.]

[Published June 1, 1903.

CHAPTER 444.

AN ACT to authorize the building and construction of viaducts across valleys, gullies, running streams or railroad tracks by counties in this state of a population of 150,000⁻ or more and for the issuing of county bonds therefor.

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

Viaduct or bridge, when authorized. SECTION 1. The county board of supervisors of any county within this state which now has or may hereafter have according to any state or national census taken a population of 150,000 or more, is hereby authorized and empowered to erect, construct and maintain any viaduct or bridge over and across any gully, river or valley, or railroad track or tracks agreeable to the conditions and provisions of this act and subsisting laws applicable thereto, when in the opinion of such county board the erection of such viaduct