

James, one hundred and fifty dollars; H. V. Cowles, one hundred dollars; Horace Seerist, fifty dollars; Elise Dillman, forty dollars; Ida Dwinnell, five dollars; Frances Trask, seventy dollars; LeNoir Courtier, eighty-seven and 50-100 dollars, for work performed by them under and pursuant to the provisions of Joint Resolution No. 27 of the laws of 1907.

SECTION 2. The state board of control is hereby directed to have printed at the expense of the state, by the state printer, one thousand (1,000) copies of the report of the investigation made under said Joint Resolution No. 103, A., three hundred (300) copies to be bound in cloth.

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

Approved June 16, 1909.

No. 105, S.]

[Published June 21, 1909.

## CHAPTER 504.

AN ACT to amend sections 1087—5, 1087—6, 1087—7, 1087—8, 1087—11, 1087—12, 1087—13, 1087—14, 1087—15; to repeal section 1087—17 and reenact the same as a new section; to repeal section 1087—18; to amend sections 1087—19, 1087—20, 1087—21, 1087—22, 1087—23, 1087—24, and 3818, relating to the inheritance tax laws and especially with reference to the administration and enforcement thereof.

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

SECTION 1. Section 1087—5 of the statutes is amended to read: Section 1087—5. 1. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is transferred and the administrators, executors, and trustees of every estate so transferred, shall be personally liable for such tax until its payment.

2. 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 *make duplicate receipts* \* \* \* of such payment, one of which he shall immediately send to the \* \* \* *state treasurer*, whose duty it shall be to charge the *county treasurer* so receiving the tax, with the amount thereof, and \* \* \* *the other receipt shall be delivered* to the executor, administrator, or trustee, whereupon it shall be a proper voucher in the settlement of his accounts.

3. 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 \* \* \* *such* receipts \* \* \* or a *certified* copy thereof \* \* \* or unless a bond shall have been filed as prescribed by section 1087—9. \* \* \*

4. 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 transfer, as herein provided, shall accrue and become due and payable when the beneficiary shall come into actual possession or enjoyment thereof.

SECTION 2. Section 1087—6 of the statutes is amended to read: Section 1087—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 1087—9, \* \* \* interest shall be charged at the rate of six per centum from the accrual of the tax, until the date of payment thereof.

SECTION 3. Section 1087—7 of the statutes is amended to read: Section 1087—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 1087—16. \* \* \*

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 the hands by such legatees, and for such further order relative thereto as the case may require.

SECTION 4. Section 1087—8 of the statutes is amended to read: Section 1087—8. 1. 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 \* \* \* *state treasurer* to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to such person \* \* \* by the executor, administrator, \* \* \* trustee, \* \* \* or officer to whom said tax has been paid.

2. When any amount of said tax shall have been paid erroneously into the state treasury, it shall be lawful for the \* \* \* *state treasurer* upon \* \* \* *receiving a transcript from the county court record showing the facts to refund* \* \* \* the amount of such erroneous or illegal payment to \* \* \* the executor, administrator, trustee, person, or persons who have paid any such tax in error, from the treasury; or the said \* \* \* *state treasurer* 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 \* \* \* *state treasurer* 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.

SECTION 5. Section 1087—11 of the statutes is amended to read: Section 1087—11. 1. 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 \* \* \* *state treasurer* on the transfer thereof.

2. No safe deposit company, bank, or other institution, person, or persons holding securities or assets of a *non-resident* 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 \* \* \* *attorney general* 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 \* \* \* *attorney general or public administrator* consents thereto in writing; and it shall be lawful for the *attorney general or public administrator* \* \* \* *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.

SECTION 6. Section 1087—12 of the statutes is amended to read: Section 1087—12. 1. 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.

2. Every petition for ancillary letters testamentary or \* \* \* of administration \* \* \* shall \* \* \* include the \* \* \* public administrator as a person to be \* \* \* notified, and a true and correct statement of all the decedent's property in this state \* \* \* with the value thereof; \* \* \* upon presentation thereof the county court shall \* \* \* cause the order for hearing to be served personally upon the public administrator; and upon the \* \* \* hearing, the county court shall determine the amount of the inheritance tax which may be or become due \* \* \* and the \* \* \* decree awarding the letters may contain \* \* \* provisions for the payment of such tax or the giving of security therefor \* \* \*.

SECTION 7. Section 1087—13 of the statutes is amended to read: Section 1087—13. 1. The county court upon the application of any interested party, including the *attorney general and public administrator* \* \* \* or upon \* \* \* its own motion, shall as often as, and whenever occasion may require appoint a competent person as *special* appraiser to fix the fair market value at the time of the transfer thereof of the property of persons whose estate shall be subject to the payment of any tax imposed by this act.

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. \* \* \*

3. In estimating the value of any estate or interest in property to the beneficial enjoyment of possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made in respect of any contingent incumbrance 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 abridgment, 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 \* \* \* 1087—8.

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 the 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.

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 lowest 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 or condition whereby the said property or any part thereof is transferred to a person or corporation, which under the provisions of this act is required to pay a tax at a higher rate than the tax imposed, then such transferee shall pay the difference between the tax imposed and the tax at the higher rate, and the amount of such increased tax shall be enforced and collected as provided in this act.

6. Estates in expectancy which are contingent or defeasible and in which proceedings for 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.

SECTION 8. Section 1087—14 of the statutes is amended to read: Section 1087—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 *public administrator* \* \* \* 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.

SECTION 9. Section 1087—15 of the statutes is amended to read: Section 1087—15. 1. The report of the *special 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 *attorney general* \* \* \*. Upon filing such report, \* \* \* the county court shall forthwith give twenty days' notice by mail to all persons known to be interested in the estate, including the *attorney general and public administrator* \* \* \* 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.

2. Or the county court without appointing *such* \* \* \* appraiser upon giving twenty days' notice by mail to all persons known to be interested in the estate, including the *attorney general and public administrator* \* \* \* 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 such \* \* \* 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.

3. *If the county court without appointing such special appraiser decide to hear evidence as to the cash value of the estate for inheritance tax purposes, the court may, at the time of the appointment of the regular appraisers of the estate, on its own motion, designate an additional third appraiser to represent the county and state, and such additional appraiser shall report the inventory and appraisal of said property with the other appraisers; or, in case of failure to agree, in a separate report, and be entitled to compensation of three dollars per day for each day necessarily employed in such appraisal and his mileage, which fees shall be paid on the certificate of the county judge by the county treasurer out of any of the state's inheritance tax funds he may have in his possession.*

4. 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 special 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.

5. \* \* \* Upon the determination by \* \* \* the county court as to the value of any estate which is taxable under this act and of the tax to which it is liable, notice shall be given to all \* \* \* persons known to be interested \* \* \*, including the \* \* \* county treasurer and state treasurer by delivering personally or mailing to each a copy of the order of determination. Such order shall include a statement of (1) the date of the death of the decedent, (2) the net value of the real and personal property to be transferred, (3) the proportions and amounts of all such property of such decedent, (4) the names and relationship of the persons entitled to receive the same, (5) the rates and amounts of inheritance tax to which each of such amounts and proportions are liable, (6) the

*total amount of tax to be paid, and (7) a statement as to penalty for delay, if any, and shall be substantially in the form to be prescribed and furnished to county courts by the attorney-general.*

6. 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, *who is not already represented by a guardian ad litem*, 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 \* \* \* guardian *ad litem* for \* \* \* such infant, but nothing in this provision shall affect the right of an infant over fourteen years of age or of anyone on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a \* \* \* guardian *ad litem* of such infant at any \* \* \* stage of the proceedings.

7. \* \* \* The \* \* \* *attorney-general* or any person dissatisfied with the appraisal 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.

8. 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 \* \* \* *attorney-general*, 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 reappraisal 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 \* \* \* 1087—13 and \* \* \* 1087—14 \* \* \*. 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 \* \* \*. The report of such appraiser shall be filed in the circuit court \* \* \* 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 \* \* \* in the office of the *state treasurer* \* \* \* and a certified copy \* \* \* transmitted to the county court of the proper county.

SECTION 10. Section 1087—17 of the statutes is repealed and reenacted as a new section to read: Section 1087—17. 1. Where no application for administration on the estate of any deceased person is made within sixty days after the demise of such person, and such estate appears to come under the provisions of the inheritance tax laws, the public administrator of the proper county shall make application for and shall be entitled to such general or special administration of such estate as may be necessary for the purpose of the adjustment and payment of the inheritance tax provided by law and shall administer the same as other estates are administered.

2. Where it appears that the estate of a deceased person subject to the inheritance tax laws was transferred in contemplation of the death of the grantor without the adjustment and payment of the inheritance taxes and no application for such adjustment is made within sixty days after the demise of such grantor, the public administrator of the proper county shall make application for and shall be entitled to such general or special administration as may be necessary for the purpose of the adjustment and payment of the inheritance taxes provided by law and shall administer such estate the same as other estates are administered as though such estate had not been transferred by the grantor

3. It shall be the duty of the public administrator, under the general supervision of the attorney general and with the assistance of the district attorney, when required by the attorney general or county judge, to investigate the estates of deceased persons within his county and to appear for and act in behalf of the county and state in the county court in such estates as the court may in its discretion deem necessary, and for such services the public administrator shall be entitled to five per centum of the gross inheritance tax as determined in each such estate, to be paid by the county treasurer out of the inheritance tax funds upon an order of the county judge, provided that the minimum fee for each such estate shall not be less than three dollars and the maximum fee not more than twenty-five dollars.

4. In counties containing a population of over two hundred thousand, an assistant district attorney, compensated as otherwise provided by law, may by order of the county court be designated to take the place of and perform all the duties of the public administrator relating to the inheritance tax laws, except as provided in subdivisions 1 and 2 of this section. Whenever the assistant district attorney is designated as public administrator he shall receive the same fees as the public administrator in other counties, provided, however, that all such fees collected by him as public administrator shall be turned into the county treasury.

SECTION 11. Section 1087—18 of the statutes is repealed.

SECTION 12. Section 1087—19 of the statutes is amended to read: Section 1087—19. Each county treasurer shall make a report under oath, to the *state treasurer*, \* \* \* 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 \* \* \* *state treasurer*. 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.

SECTION 12a. Section 1087—20 of the statutes is amended to read: Section 1087—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 \* \* \* *seven and one-half per cent.* \* \* \* *on all sums so collected by or paid to said treasurer.*

SECTION 13. Section 1087—21 of the statutes is amended to read: Section 1087—21. The *public administrator* \* \* \* with the consent of the *state treasurer* \* \* \* 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, how-

ever, 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 *state treasurer*; \* \* \* 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.

SECTION 14. Section 1087—22 of the statutes is amended to read: Section 1087—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 *state treasurer*, \* \* \* or at his option to a copy of a receipt that may have been given by such *county treasurer* or \* \* \* *state treasurer* for the payment of any tax under this act, under the official seal of such *county treasurer*, or *state treasurer*, \* \* \* which receipt shall designate upon *whose estate* \* \* \* 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 *estate* \* \* \* is situate in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

SECTION 15. Section 1087—23 of the statutes is amended to read: Section 1087—23. All taxes levied and collected under this act, less any expenses of collection, *the percentage to be retained by the county, and the deduction authorized under this act*, 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.

SECTION 16. Section 1087—24 of the statutes is amended to read: Section 1087—24. The word "estate" and "property" as used in this act shall be taken to mean the real and personal 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 prop-

erty 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," "public administrator" "and district attorney" as used in this act shall be taken to mean the treasurer, public administrator and district attorney of the county of the county court having jurisdiction as provided in section \* \* \* 1087--12.

SECTION 17. Section 3818 of the statutes is amended to read: Section 3818. The county court of each of the counties in this state \* \* \* shall appoint some suitable person *who when hereafter appointed shall be an attorney, when available*, to be known as the public administrator, who shall, before entering upon the duties of such trust, be sworn to a faithful discharge thereof and shall give bond, with sufficient sureties, to the judge of said court in a sum not less than five thousand dollars, with condition substantially like the conditions of other administrators' bonds *and that he will faithfully perform his duties provided by law*; which bond shall be approved by the county court and with the oath filed and recorded therein. Additional bonds may be required by the court in its discretion. *The expense of surty upon such bonds shall be paid by the county treasurer out of any inheritance tax funds in his hands belonging to the state, on the order of the county judge. The term of such public administrator shall continue until terminated by the appointment of his successor by the county court at its discretion.*

SECTION 18. This act shall take effect and be in force from and after July 1st, 1909.

Approved June 16, 1909.

No. 569, S.]

[Published June 21, 1909.

## CHAPTER 505.

AN ACT to amend section 854 of the statutes, relating to the incorporation of villages.

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

SECTION 1. Section 854 of the statutes is amended to read: Section 854. Any part of any town or towns, not less than one-half square mile in area and not included in any village and all lying in the same county, which shall contain a resi-