for religious, charitable, scientific, or educational purposes, or to societies for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's taxable net income as computed without the benefit of this paragraph.

(1087m—4) (1) Contributions or gifts actually made within the year to corporations or associations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or to societies for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's taxable net income as computed without the benefit of this paragraph.

Section 2. This act shall take effect upon passage and publication.

Approved May 13, 1919.

No. 115, S.]

[Published May 15, 1919.

CHAPTER 148.

AN ACT to amend section 3186 of the statutes, relating to actions to quiet title.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 3186 of the statutes is amended to read: SECTION 1. Section 3186. Any person having the legal title to land may institute an action against any other person setting up a claim thereto, and if the plaintiff shall be able to substantiate his title the defendant shall except as herein provided be adjudged to release to him all claim to such land and pay the costs of such action, unless the defendant shall, by answer, disclaim all title to such land and give a release thereof to the plaintiff, in which case he shall recover costs unless the court shall otherwise order. It shall be sufficient to aver in the complaint in such action the nature and extent of the plaintiff's estate in such land, describing it as accurately as may be, and that the defendant makes some claim thereto, and to demand judgment that the plaintiff's claim be established against any claim of the defendant, and that he be forever barred against having or claiming any right or title to the land adverse to the plaintiff; and the defendant, if he do not so disclaim and release, may answer any matter in denial of the plaintiff's claim, or title * * * which, if proved, will establish his own, and judgment shall be rendered according to the rights

of the parties. If any defendant in his answer also alleges that he is in possession of the premises or any portion thereof and that he claims title thereto stating the nature of his claim of title and if it is found upon the trial that said allegations are true, the action shall be dismissed as to the tract of land so occupied by him. In all cases where it may be necessary for the plaintiff to offer proof that the defendant is setting up or making some claim to said land the introduction in evidence of any instrument in writing, theretofore at any time appearing of record, or of the record thereof or of a duly certified copy of such record, purporting to convey to or otherwise in any way to affect in favor of the defendant, or any grantor, devisor, ancestor or other assignor of the defendant said land or any interest therein adversely to the plaintiff, or under or through which the plaintiff does not trace his claim of title, shall be sufficient proof of the making or setting up of such claim of title on the part of the defendant; and the court may, in any case, receive any other competent evidence tending to establish the fact of the making or setting up of claim on his part. In any such action where a person or persons is or are made a party by a fictitious name, or as an unknown owner, heir, grantee, representative or other like designation the plaintiff shall give in a note at the foot of the summons a brief description of the premises affected thereby. And any person being the owner and holder of any lien or incumbrance on land. shall also have the same right of action as the owner in fee to test the legality and validity of any other claim, lien or incumbrance on such land or any part thereof.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 13, 1919.

* No. 190, S.]

[Published May 15, 1919.

CHAPTER 149.

AN ACT to create section 937b of the statutes, relating to the sale by cities of property seized, held, or confiscated pursuant to ordinance of such city.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. A new section is added to the statutes to read: Section 937b. The common council of any city, however incorporated, may sell any property heretofore or hereafter seized and held or confiscated and forfeited pursuant to any ordinance of such city prohibiting the sale of, or traffic in, intoxicating