

ly acknowledged child, at the rate of \* \* \* *two* per centum of the clear value of such interest in such property.

(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 \* \* \* *four* per centum of the clear value of such interest in such property.

(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 \* \* \* *six* per centum of the clear value of such interest in such property.

\* \* \* (4) 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 \* \* \* *eight* per centum of the clear value of such interest in such property.

(72.04) (2) Property of the clear value of \* \* \* *twenty-five* thousand dollars transferred to the widow of the decedent, and two thousand dollars transferred to each of the other persons described in the first subdivision of section 72.02 shall be exempt. Such exemption to the widow shall include all her statutory and other allowances. *Any child of the decedent shall be entitled to credit for so much of the tax paid by the widow as applied to any property which shall thereafter be transferred by or from such widow to any such child, provided the widow does not survive said decedent to exceed ten years.*

SECTION 3. This act shall take effect upon passage and publication.

Approved July 13, 1921.

No. 570, S.]

[Published July 20, 1921.]

## CHAPTER 569.

AN ACT authorizing and legalizing bonds heretofore issued or to be issued by a city to pay the cost of constructing breakwaters and making lands for public parks.

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

SECTION 1. Whenever the electors of any city have heretofore voted in favor of the issuance of city bonds for the purpose of obtaining money with which to pay the entire cost of constructing breakwaters to protect the property and streets adjoining the waters where such proposed breakwaters is to be constructed, or for the purpose of making lands for public parks by the construction of such breakwater, or for both such purposes, and bonds heretofore issued by the city council for such purpose, have been sufficient to only partially construct such breakwaters the city council is authorized to issue bonds to complete the construction of such breakwaters and to let the contract for such purpose without creating a special assessment district and without causing to be made an assessment of benefits and damages. All bonds issued, or which may hereafter be issued, in accordance with this section, are hereby declared valid and legal notwithstanding any irregularities in the procedure preceding or subsequent to said vote.

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

Approved July 12, 1921.

No. 596, S.]

[Published July 20, 1921.]

## CHAPTER 570.

AN ACT to legalize the action of the county board of supervisors of Sauk county in relation to the vacation of a part of the plat of the village of Delton in said county.

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

SECTION 1. The acts and proceedings of the county board of supervisors of Sauk county, had and taken in November, 1913, in relation to the vacation of a part of the plat of the village of Delton, in said county, and in which proceedings no notice of such proposed vacation was filed in the office of the register of deeds as provided by law, are hereby legalized and validated in all respects, if such notice is filed by the county clerk within three months from the passage of this act.

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

Approved July 13, 1921.