

*one year from the date of filing such petition, any such city, town or village may by like petition restore the former hours.*

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

Approved June 2, 1925.

No. 418, A.]

[Published June 4, 1925.

### CHAPTER 237.

AN ACT to amend subsection (1) of section 72.17 of the statutes, relating to the inheritance tax.

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

SECTION 1. Subsection (1) of section 72.17 of the statutes is amended to read: (72.17) (1) When no application for administration of 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, or when administration has been completed without determining the tax, or when no tax is due, and that fact has not been found by the court, or when any certificate of survivorship or of heirship has been applied for or issued under \* \* \* sections 230.47 or 237.09, or when any foreign will has been recorded as provided in section \* \* \* 238.19, the public administrator of the proper county, or any person interested in such estate, may make application for such special or general administration as may be necessary for the purpose of the adjustment and payment of such tax, if any, or if no tax is due, for an order determining that fact. In cases arising under this and the following subsection, the public administrator, if appointed such special administrator, shall be entitled in the discretion of the court to the fees allowed by law to administrators, or to other reasonable compensation, unless it be found that no tax is due.

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

Approved June 2, 1925.