

1, 1933, and property by tax deed, or foreclosure deed * * *, upon its delinquent owned tax certificates or by quit claim deed or by any other means, the assignment or sale of other tax certificates and the redemption and cancellation thereof shall be as provided by this section.

SECTION 2. 75.68 of the statutes is amended to read:

75.68 Any county or any city therein authorized by charter to sell and purchase land for nonpayment of taxes may sell or dispose of land acquired by it by tax deed or deed of foreclosure on tax certificates, or by quit claim deed or by any other means, and not needed by it for public use, for a consideration in amount the same as or more or less than the full value which could ordinarily be obtained therefor at a private sale. The amount of such consideration shall not affect the determination, in any other proceeding, of such full value of such property or of any comparable property similarly situated.

Approved June 20, 1945.

No. 303, S.]

[Published June 25, 1945.]

CHAPTER 354.

AN ACT to repeal 108.04 (4) (b) and (c) and (6), 108.05 (1) (schedule, lines 2, 3 and 4), 108.06 (4), 108.09 (8) and 108.14 (8n) (d) and (g); to renumber 108.04 (4), (4m), (5) (a), (b) and (e), (5), (7), (8) and (9), 108.05 (1) (schedule, lines 5 through 15), 108.09 (9) and 108.14 (8m) and (8n) (e); to amend 108.02 (4) (d), (8) and (11), 108.04 (5) (g), 108.05 (1) (schedule, lines 1 and 16 through 19), 108.06 (1) (b) and 108.16 (8) (f); to repeal and recreate 108.02 (4) (b), (c) and (g) and (10), 108.04 (3) (c), 108.06 (2) and (3), 108.10 (3), 108.14 (7m), 108.16 (2), (6) (d) and (7) (a) and 108.18; to create 108.02 (5) (g) 14. and 15. and (h), 108.04 (1) (c), (4) (b), (7), (8) and (12), 108.14 (2m), (8m) (b), (8n) (e) and (16), 108.17 (4) and 108.22 (8) of the statutes, constituting the recommendations made by the state advisory committee on unemployment compensation, pursuant to 108.14 (5m), to the 1945 legislature, relating to unemployment compensation, and making appropriations.

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

SECTION 2. 108.02 (4) (b), (c) and (g) and (10) of the statutes, subject to the timing specified in sections 36 and 38 of this act, are repealed and recreated to read:

108.02 (4) (b) Any other employer who is subject to the federal unemployment tax act for the calendar year 1945 or for any subsequent calendar year shall become an "employer" subject hereto as of the beginning of such calendar year.

(c) Any other employer shall become an "employer" subject hereto in case the wages paid or payable by him for employment occurring in any calendar quarter exceed \$10,000 (counting for this purpose not more than \$1,000 of such wages per individual employed), as of the beginning of that calendar year in which such quarter occurs.

(g) An employer shall cease to be subject to this chapter only upon commission action terminating his coverage. The commission may terminate an employer's coverage, on its own motion or on application by the employer, by mailing a notice of termination to the employer's last known address. If a termination of coverage is based on an employer's application, it shall be effective as of the close of the calendar month in which the application was filed. Otherwise, it shall be effective as of the close of the calendar month in which the notice of termination is mailed, subject to appeal by the employer under section 108.10 by the close of the following month. The commission shall terminate an employer's coverage only if the employer would not otherwise be subject under subsection (4) (b), and only if the employer:

1. Has ceased to exist; or
2. Has transferred his entire business to another person or persons; or
3. Has not for each of the 2 most recently completed calendar years employed as many as 4 persons within at least 18 weeks per year.

(10) "Employer's account" means a separate account in the fund, reflecting the employer's experience with respect to contribution credits and benefit charges under this chapter.

SECTION 3. 108.02 (4) (d), (8) and (11) of the statutes, subject to the timing specified in sections 37 and 38 of this act, are amended to read:

108.02 (4) (d) Any other employer, who has employed as many as 6 individuals in "employment" within each of 18 or more weeks lying wholly within the year * * * 1945 or any subsequent calendar year, shall become an "employer" subject hereto as of the close of that calendar year in which such employment occurred. If an employer's records for a given calendar year do not permit accurate determination of his status on the foregoing basis, and the aggregate "wages" paid or payable for "employment" by him equalled or exceeded \$6,000 for such year, he shall become an "employer" subject hereto as of the close of such year.

(8) An employer's "payroll" shall include all wages * * * *paid within* a given period * * * to the employer's employes for their "employment" by him. But an employer's "payroll" for any calendar year * * * shall not * * * include more than the first \$3,000 of wages paid by him to an "employee" with respect to "employment" during such year.

(11) "Reserve percentage" shall for contribution purposes refer to the status of an employer's account, as determined finally by the commission as of the close of the most recent *December 31* "computation date". In calculating an employer's net reserve as of any * * * computation date, his account shall be charged with benefits for weeks ending on or before said date, if paid by the close of the month which follows said date, and shall be credited with contributions, on his payroll through said date, if paid by the close of said month, consistently with section 108.16. The employer's "reserve percentage" * * * *means* his *account's* net reserve as of the computation date, stated as a percentage of the * * * *higher* one of the following amounts: (a) his "payroll" for the year ending on such date, or (b) * * * 20 per cent of his * * * payroll for * * * *the next preceding year*.

SECTION 4. 108.02 (5) (g) 14. and 15. and (h) of the statutes, subject to the timing specified in section 36 of this act, are created to read:

108.02 (5) (g) 14. Service for an employer who would otherwise be subject to this chapter solely because of subsection (4) (b), if and while the employer, with written notice to and approval by the commission, duly covers, under the unemployment

compensation law of another jurisdiction, all services for him which would otherwise be covered under this chapter.

15. Service performed in any calendar quarter as an officer or representative of any organization exempt from federal income tax under section 101 of the Internal Revenue Code, if the remuneration for such service does not exceed \$45.

(h) If the federal unemployment tax act is so amended after 1944 as to make subject thereto remuneration paid for any employment excluded under paragraph (g), such exclusion under this chapter shall cease as of the date when said federal act first applies to such remuneration, except as provided in section 108.14 (8m) (b).

SECTION 5. 108.04 (3) (c) of the statutes, subject to the timing specified in section 39 of this act, is repealed and re-created to read:

108.04 (3) (c) After an employe has become eligible to receive benefits for a given week of total or part-total unemployment, no further waiting period shall be required until he has had one or more subsequent weeks of employment for which no benefits were payable.

SECTION 6. 108.04 (4) (b) and (c) and (6) of the statutes, subject to the timing specified in section 39 of this act, are repealed.

SECTION 7. 108.04 (4), (4m), (7), (8) and (9) of the statutes are renumbered respectively 108.04 (5), (11), (9), (13) and (14), and the headings of said subsections (4) and (4m) are revised to read respectively "DISCHARGE FOR MISCONDUCT" and "FRAUDULENT CLAIMS".

SECTION 8. 108.04 (5) (a) and (e) of the statutes are renumbered respectively 108.04 (10) and (6) and given respectively the subsection headings "LABOR DISPUTE" and "DISCIPLINARY SUSPENSION".

SECTION 9. 108.04 (5) of the statutes is renumbered 108.04 (4), and the heading of said subsection is revised to read "QUALIFYING CONDITIONS".

SECTION 10. 108.04 (5) (b) of the statutes, as renumbered 108.04 (4) (b) by this act, is further renumbered 108.04 (4) (a).

SECTION 11. 108.04 (5) (g) of the statutes, as renumbered 108.04 (4) (g) by this act, is amended to read:

108.04 (4) * * * (e) In no case shall any employe employed by any bowling alley * * * as a pin boy be eligible to receive any benefits, *based on such employment*, for unemployment during * * * May, June, July, * * * or August * * *.

SECTION 12. 108.04 (1) (c), (4) (b), (7), (8) and (12) of the statutes, subject to the timing specified in section 39 of this act, are created to read:

108.04 (1) (c) An employe who has left or lost her employment by reason of her employer's policy not to employ married women shall, unless she establishes to the satisfaction of the commission that she is available for work, be ineligible for benefits based on employment by such employer for the week in which such termination occurs and thereafter until she accepts employment and works for a substantial period under circumstances evidencing to the satisfaction of the commission that she is available for work.

(4) (b) An employe shall be ineligible for benefits, based on his past employment by a given employer, while his applicable "average weekly wage" as to such employer is \$7.50 or less.

(7) VOLUNTARY TERMINATION OF EMPLOYMENT.

(a) If an employe terminates his employment with an employer, he shall be ineligible for any benefits based on such employment, and ineligible for benefits based on other previous employment for the week of termination and the 4 next following weeks, except as hereinafter provided.

(b) Paragraph (a) shall not apply if the commission determines that the employe terminated his employment with good cause attributable to the employer.

(c) Paragraph (a) shall not apply if the commission determines that the employe terminated his employment for compelling personal reason; provided that, if the commission determines that he is physically unable to work or substantially unavailable for work, he shall be ineligible while such inability or unavailability continues.

(d) Paragraph (a) shall not apply if the commission determines that the employe terminated his employment to take another job; provided, that he shall be ineligible, for benefits based on the employment terminated, until he has been employed within at least 7 subsequent weeks.

(8) **SUITABLE WORK.** (a) If an employe fails either to apply for work when notified by a public employment office or to accept work when offered to him, and such failure was without good cause as determined by the commission, he shall be ineligible for the week in which such failure occurs and thereafter until he has again been employed within at least 4 weeks and has earned wages equalling at least 4 times his weekly benefit rate.

(b) If the commission determines that such a failure has occurred with good cause, but that the employe is physically unable to work or substantially unavailable for work, he shall be ineligible for the week in which such failure occurred and while such inability or unavailability continues.

(12) **PREVENTION OF DUPLICATE PAYMENTS.** Any individual who is entitled to federal readjustment allowances under the Servicemen's Readjustment Act of 1944 may nevertheless claim benefits based on his available credit weeks under this chapter, and may receive such benefits if otherwise eligible; but any individual who receives a federal readjustment allowance for a given week shall be ineligible for benefits paid or payable for that same week under this chapter.

SECTION 13. The reference in 108.04 (8) of the statutes, as renumbered 108.04 (13) by this act, to "subsection (2), (3), (4m) and (6) and paragraph (b) of subsection (5) of this section" is changed to read "subsections (2), (3), (4) (a) and (b), (8) and (11)".

SECTION 14. The reference in 108.04 (9) of the statutes, as renumbered 108.04 (14) by this act, to "subsection (4) (b) or (6)" is changed to read "subsection (7) or (8)".

SECTION 15. 108.05 (1) (schedule, lines 2, 3 and 4) of the statutes, subject to the timing specified in section 39 of this act, are repealed.

SECTION 16. 108.05 (1) (schedule, lines 5 through 15) of the statutes are renumbered respectively 108.05 (1) (schedule, lines 2 through 12).

SECTION 17. 108.05 (1) (schedule, line 1 and lines 16 through 19) of the statutes, subject to the timing specified in sections 39 and 40 of this act, are amended to read:

108.05 (1) (schedule, line 1 and lines 16 through 19)

Line	Average Weekly Wage Class		Weekly Benefit Rate
1.	UP	to * * * \$ 7.50	* * * \$ None
* * * 13.	32.01	to * * * 34.00	17
* * * 14.	* * * 34.01	to * * * 36.00	18
* * * 15.	* * * 36.01	to * * * 38.00	19
* * * 16.	* * * 38.01	or more	20

SECTION 18. 108.06 (1) (b) of the statutes, subject to the timing specified in section 40 of this act, is amended to read:

108.06 (1) (b) In case an employe has had more than * * * 46 weeks of employment by an employer within the period specified in * * * *paragraph (a) 2* * * *, only * * * 46 of such weeks shall be counted as "credit weeks" with respect to such employer.

SECTION 19. 108.06 (2) and (3) of the statutes are repealed and recreated to read:

108.06 (2) CHARGING OF BENEFITS, AGAINST CREDIT WEEKS. (a) Benefits to an employe shall be based on the number of his available credit weeks with respect to an employer, as shown on a benefit determination issued under section 108.09.

(b) Based on each such credit week, the fund shall be liable to pay benefits to the employe (if otherwise eligible) in an amount equal to one-half of the weekly benefit rate applicable under the given benefit determination.

(c) Benefits to be "charged" against a given employer's account shall be so charged as of the date shown by the check covering such benefits; and such check shall be promptly mailed and shall, in determining the experience or status of such account for contribution purposes, be deemed "paid" on said date.

(3) DURATION OF LIABILITY. (a) In no case shall the fund remain or be liable to pay benefits to an employe, based on his employment by a given employer, for any unemployment occurring more than 52 weeks after the close of the employe's most recent week of employment by such employer.

(b) Once a determination has been made under section 108.09 as to the amount of benefits potentially payable to an employe based on his available credit weeks with respect to a given employer, all benefits thereafter payable to the employe based

on credit weeks from that employer shall be paid in accordance with that determination, until it ceases to apply.

(c) A given determination shall cease to apply only when all credit weeks available thereunder have been charged or cancelled, or as to unemployment occurring more than 52 weeks after the close of the employer's most recent credit week included in such determination.

(d) Credit weeks included in a given benefit determination shall not be available for use in any subsequent benefit determination.

(e) To determine qualifying employment under section 108.04 (4) (a), the commission may count all weeks of employment covered by an employer's report as if they had all occurred consecutively during the most recent part of the period covered by that report.

SECTION 20. 108.06 (4) of the statutes is repealed.

SECTION 21. 108.09 (8) of the statutes is repealed.

SECTION 22. 108.09 (9) of the statutes is renumbered 108.09 (8).

SECTION 23. 108.10 (3) of the statutes is repealed and recreated to read:

108.10 (3) Any hearing duly requested shall be held before an appeal tribunal established in the manner provided by section 108.09 (4), and section 108.09 (5) shall be applicable to the proceedings before such tribunal. Within 20 days after the appeal tribunal's decision has been mailed to the employer's last known address, he may petition the commission for review thereof pursuant to general commission rules, or the commission on recommendation of counsel may on its own motion transfer the proceedings to itself and reverse, change, or set aside the decision of the appeal tribunal on the basis of evidence previously submitted in such case, or direct the taking of additional testimony.

SECTION 24. 108.14 (7m) of the statutes is repealed and recreated to read:

108.14 (7m). The commission may at any time destroy or dispose of any material in its files which it deems no longer necessary for the proper administration of this chapter, except that paid benefit checks shall be retained at least 3 years after their

issue date. If any moneys are received from such disposal, they shall be deposited to the credit of the administration fund.

SECTION 25. 108.14 (8n) (d) and (g) of the statutes are repealed.

SECTION 26. 108.14 (8m) and (8n) (e) of the statutes are renumbered respectively 108.14 (8m) (a) and (8n) (d).

SECTION 27. 108.14 (2m), (8m) (b), (8n) (e) and (16) of the statutes are created to read:

108.14 (2m) In the discharge of their duties under this chapter any member of an appeal tribunal, and any deputy, examiner, commissioner, or other duly authorized representative of the commission shall have power to administer oaths to persons appearing before them, take depositions, certify to official acts, and by subpoenas (served in the manner in which circuit court subpoenas are served) to compel attendance of witnesses and the production of books, papers, documents, and records necessary or convenient to be used by them in connection with any investigation, hearing, or other proceeding under this chapter. Provided, that in any investigation, hearing or other proceeding involving the administration of oaths or the use of subpoenas under this subsection due notice shall be given to any interested party involved, who shall be given an opportunity to appear and be heard at any such proceeding and to examine witnesses and otherwise participate therein. Witness fees and other expenses involved in proceedings under this chapter, including a party's traveling expenses, may be allowed by the appeal tribunal or representative of the commission at rates specified by general commission rules, and shall be paid from the unemployment administration fund.

(8m) (b) If the federal unemployment tax act is so amended as to make subject thereto remuneration paid for any maritime employment excluded under section 108.02 (5) (g) 6, such exclusion under this chapter shall cease if the commission enters into a reciprocal arrangement with respect to such employment pursuant to this paragraph, as of the effective date of such arrangement. The commission may enter into reciprocal arrangements with the appropriate agencies of other states with respect to such maritime services, whereby all such services by an individual for a single employer, wherever performed, shall be deemed performed wholly within this state or within any such

other state. Any such services thus deemed performed in Wisconsin shall also be deemed "employment" covered by this chapter, and the election requirement of section 108.02 (5) (c) 2 shall not apply.

(8n) (e) Any reimbursement under this subsection shall if paid from the fund be charged to its balancing account and if paid to the fund be credited to that account.

(16) With reference to the state employment service facilities and functions loaned to the federal government for the war emergency, the governor and the commission shall make every proper effort within their means to secure the return thereof to state operation and control at the earliest practicable date.

SECTION 28. 108.16 (2), (6) (d) and (7) (a) of the statutes, subject to the timing specified in section 38 of this act, are repealed and recreated to read:

108.16 (2) (a) A separate employer's account shall be maintained by the commission as to each employer contributing to said fund.

(b) Each employer's account shall be credited with all his contributions paid into the fund, and shall be charged with all benefits duly paid from the fund to his employes based on their past employment by him, except as otherwise specified in this chapter.

(c) Any reference in this chapter to eligibility for, or to payment of, benefits "from an employer's account", or any similar reference, shall mean benefits payable or paid from the fund based on past employment by the employer in question.

(d) The fund shall be mingled and undivided, and nothing in this chapter shall be construed to grant to any employer or employe any prior claim or right to any part of the fund.

(6) (d) Any balance credited to an employer's account, if and when he ceases to be subject to this chapter, except as provided in subsection (8);

(7) (a) All benefits shall be paid from the fund. All benefits duly chargeable to an employer's account shall be so charged, whether or not such account is overdrawn. All other benefits shall be charged to the fund's balancing account.

SECTION 29. 108.16 (8) (f) of the statutes is amended to read:

108.16 (8) (f) The contribution rates applicable with respect to the accounts of the successor employer and the trans-

ferring employer shall be respectively determined or redetermined as of the *next preceding December 31* computation date * * *, to apply from the date of transfer of business until the close of the current calendar year, and shall thereafter be redetermined whenever required by section 108.18, as follows: For the purposes of section 108.18, the commission shall determine the “ * * * experience *under this chapter*” of the successor employer’s account and of the transferring employer’s account by allocating to the successor employer’s account for each period in question the respective proportions of the transferring employer’s payroll and benefits which the commission determines to be properly assignable to the business transferred. * * *

SECTION 30. The last sentence of 108.17 (3) of the statutes (namely, “This subsection shall not apply to any payment made pursuant to subsection (4) of section 108.18.”) is repealed, as of December 31, 1945, in view of the repeal as of that date of 108.18 (4) of the statutes by this act.

SECTION 31. 108.17 (4) of the statutes, subject to the timing specified in section 38 of this act, is created to read:

108.17 (4) However, in case an employer’s contribution rate for any year has been incorrectly determined, it shall be corrected (and contributions shall be adjusted or become payable accordingly) only if due notice of such error is given during, or within 6 months after the close of, the calendar year to which such rate applies.

SECTION 32. 108.18 of the statutes, subject to the timing specified in section 38 of this act, is repealed and recreated to read:

108.18 CONTRIBUTIONS TO THE FUND. (1) STANDARD RATE. Each employer shall pay contributions to the fund at the “standard rate” of 2.7 per cent on his payroll for each calendar year, except as the commission duly assigns the employer a different rate (based on his experience under this chapter) pursuant to this section.

(2) INITIAL RATES. An employer’s contribution rate shall be 2.7 per cent on his payroll for each of the first 4 calendar years with respect to which contributions are credited to his account.

(3) REQUIREMENTS FOR REDUCED RATE. As to any calendar year, an employer shall be permitted to pay con-

tributions to the fund at a rate lower than the standard rate only when, as of the applicable computation date:

(a) Benefits have been chargeable to the employer's account during the 3 consecutive years preceding such date; and

(b) Such lower rate applies under subsection (4); and

(c) Permitting him to pay such lower rate is consistent with the conditions applicable to additional credit allowance for such year under section 1602 (a) (1) of the federal unemployment tax act, any other provision to the contrary notwithstanding.

(4) EXPERIENCE RATES. Except as otherwise specified in this section, an employer's contribution rate on his payroll for a given calendar year shall be based on the reserve percentage of his account as of the applicable computation date, as follows:

(a) If such reserve percentage is less than zero (because his account is overdrawn), such rate shall be 4 per cent.

(b) If such reserve percentage is zero or more, but less than 2.5 per cent, such rate shall be 3.7 per cent.

(c) If such reserve percentage is 2.5 per cent or more, but less than 4 per cent, such rate shall be 3.2 per cent.

(d) If such reserve percentage is 4 per cent or more, but less than 7.5 per cent, such rate shall be 2.7 per cent.

(e) If such reserve percentage is 7.5 per cent or more, but less than 10 per cent, such rate shall be 1 per cent.

(f) If such reserve percentage is 10 per cent or more, such rate shall be zero per cent.

(5) LIMITATION. An employer's contribution rate for any calendar year shall not exceed whichever of the following rates is higher, namely 3.2 per cent or that rate which is .5 per cent (on payroll) above the rate which applied to him at the close of the preceding calendar year.

(6) COMPUTATION IN SPECIAL CASES. If during the 2 years preceding a computation date an employer has been liable for contributions but has had no payroll, his reserve percentage as of that date shall be computed on the basis of his most recent year of some payroll; but his contribution rate for the year following the computation date shall in no case be less than one per cent.

(7) ADDED LIABILITY, IN EXPANSION CASES. (a) Whenever an employer's annual payroll increases substantially, the potential benefit liability of his account rises and the relative adequacy of his account declines correspondingly. The con-

tributions otherwise payable under this section would not adequately and promptly offset the added liability thus created in expansion cases. An added contribution should therefore be required in cases of substantial payroll expansion, as specified in this subsection, so that more nearly adequate reserves will be built when payrolls have been expanding.

(b) Accordingly, if an employer's payroll for the calendar year ending on a given (1946 or later) computation date has been \$50,000 or more, and has increased 20 per cent or more over his payroll for the next preceding year, one-half of one per cent, on his payroll for the calendar year following such computation date, shall be added to the contribution rate otherwise applicable under this section for such year.

(c) This subsection shall not apply to an employer for any of the first 4 calendar years with respect to which contributions are credited to his account.

(8) VOLUNTARY CONTRIBUTIONS. Any employer may at any time make payments to the fund, in excess of the other requirements of this section. Each such payment shall be credited to the employer's account as of the date when paid, except that any such payment made during January shall be credited thereto as of the immediately preceding computation date; and each such payment shall be treated as a contribution required and irrevocably paid under this chapter with respect to payrolls preceding the date as of which it is thus credited.

SECTION 33. 108.22 (8) of the statutes is created to read:

108.22 (8) (a) In case benefits have been overpaid or improperly paid to an individual, an initial determination may be issued setting forth the individual's liability to reimburse the fund for such overpayment. In that event the individual may appeal therefrom, within 30 days after a copy thereof was mailed to his last known address; and the procedures and limitations prescribed in section 108.10 shall apply to any such appeal.

(b) To recover any overpayment for which liability has been thus established, the commission may file a warrant against the liable individual in the same manner as is provided in this section for collecting delinquent payments from employers.

SECTION 34. 108.14 (13) of the statutes shall apply to all changes, in chapter 108 of the statutes, effected by this act.

SECTION 36. 108.02 (4) (c) and (5) (g) 15. of the statutes, as created by this act, shall apply to calendar quarters beginning after June 30, 1945.

SECTION 37. The changes effected by this act in 108.02 (8) of the statutes shall apply only to payrolls paid after December 31, 1945.

SECTION 38. The changes effected by this act in 108.02 (10) and (11), 108.16 (2) and (7) (a), 108.17 and 108.18 of the statutes shall begin to apply as of the December 31, 1945 "computation date" under 108.02 (11m).

SECTION 39. The changes effected by this act in 108.04 and 108.05 (1) (schedule, lines 1 through 4) of the statutes shall apply to benefit determinations issued after the effective date of this act.

SECTION 40. The changes effected by this act in 108.05 (1) (schedule, lines 16 through 19) and 108.06 (1) (b) of the statutes, relating to benefit rates and durations, shall apply only to benefit determinations issued after 1945.

Approved June 20, 1945.

No. 310, S.]

[Published June 25, 1945.

CHAPTER 355.

AN ACT to amend 230.48 of the statutes, relating to certificate of termination of joint tenancy.

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

230.48 of the statutes is amended to read:

230.48 (1) Upon the death of one or more or all joint tenants or tenants by the entirety, in any real estate mortgage or in any real estate mortgage note, *bank account, stock, bond, chose in action or other personal property*, any surviving cotenant or any person interested in such real estate mortgage or real estate mortgage note, *bank account, stock, bond, chose in action or other personal property* may petition the county court of the county where decedent resided during his lifetime or if the deceased was a nonresident, of the county where the property is located for a certificate of the termination of either such tenancy and of his survivorship. Upon such application the same proceedings