

No. 439, S.]

[Published July 5, 1911.]

**CHAPTER 530.**

AN ACT to amend section 1087—4 of the statutes, relating to exemptions; sections 1087—11, 1087—12 of the statutes, relating to cases of non-resident decedents, subdivision 5 of section 1087—15, and section 1087—19, relating to notices of and order determining tax; and to create section 1087—11m of the statutes, all relating to inheritance tax laws.

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

SECTION 1. Section 1087—4 of the statutes is amended to read: Section 1087—4. The following exemptions from the tax, to be taken out of the first twenty-five thousand dollars, are hereby allowed:

1. All property transferred to municipal corporations within the state for strictly county, town, or municipal purposes, or to corporations of this state organized under its laws, solely for religious, charitable, or educational purposes, which shall use the property so transferred, exclusively for the purposes of their organization, within the state, shall be exempt.

\* \* \* *The inheritance tax laws* shall not be held applicable to any transfer of property heretofore made to any county, town, or municipal corporation within the state for strictly municipal purposes.

2. Property of the clear value of ten 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 \* \* \* 1087—2 shall be exempt.

3. Property of the clear value of five hundred dollars transferred to each of the persons described in the second subdivision of section \* \* \* 1087—2 shall be exempt.

4. Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the third subdivision of section \* \* \* 1087—2 shall be exempt.

5. Property of the clear value of one hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section \* \* \* 1087—2 shall be exempt.

6. Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section \* \* \* 1087—2 shall be exempt.

SECTION 2. 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, *nor any foreign or domestic corporation doing business within this state in which a non-resident decedent held stock at his decease*, 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, *nor any such foreign or domestic corporation*, 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 \* \* \* *the inheritance tax laws*, without an order from the proper court authorizing such transfer; and it shall be lawful for the attorney general or public administrator personally or by representative, to examine said securities or assets at \* \* \* *any time* \* \* \* *before* 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, *or such foreign or domestic corporation*, liable to the payment of the tax due upon said securities or assets in the pursuance of the provisions of \* \* \* *the inheritance tax laws*.

SECTION 3. Section 1087—12 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 \* \* \* *the inheritance tax laws*, 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 \* \* \* *the inheritance tax laws* 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.

3. *The county court and the judge thereof at the seat of government shall have jurisdiction to hear and determine, as other matters not appertaining to its regular probate business, all questions relating to the determination and adjustment of inheritance taxes in the estates of non-resident decedants in which it does not otherwise appear necessary for regular administration to be had therein. And in such estates the public administrator may be appointed as special administrator for the purposes of such adjustment. The county treasurer shall retain for the use of the county out of all such taxes paid and accounted for, only one per cent., and the balance, less the statutory expenses of collection and adjustment as fixed by the court, shall be paid into the state treasury; provided, however, that the minimum fee to which the county shall be entitled shall be five dollars in each case and that in no case shall the maximum fee exceed five hundred dollars.*

SECTION 4. Subdivision 5 of section 1087—15 of the statutes is amended to read: (Section 1087—15.) 5. Upon the determination by the county court as to the value of any estate which is taxable under \* \* \* *the inheritance tax laws* 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 the 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. *And no final judgment shall be entered in such*

*estates until due proof is filed with the court showing that a copy of such order has been delivered or mailed to the state treasurer.*

SECTION 5. 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 \* \* \* *the inheritance tax laws*, 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 \* \* \* *the inheritance tax laws* and not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury, within \* \* \* *five days* from the times herein required, he shall pay interest at the rate of ten per centum per annum.

SECTION 6. There is added to the statutes a new section to read: Section 1087—11m. All claims for taxes, under the inheritance tax laws, on account of any transfer by any non-resident decedent, which accrued prior to the passage of this act, may be compounded, settled, and adjusted by the attorney general, subject to the approval of the governor and tax commission, upon such terms as may by them be deemed equitable and for the best interests of the state.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved July 3, 1911.

No. 460, S.]

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## CHAPTER 531.

AN ACT to amend section 1338 of the statutes, relating to town highways.

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

SECTION 1. Section 1338 of the statutes is amended to read: Section 1338. 1. If any town, or towns in case of a town line highway, either by its or their proper officers, or a majority vote of its or their electors, voting on such question, shall refuse to open and put in reasonable condition for travel a highway, after the expiration of one year from the time that the same has been laid out, or refuse to repair any public highway or bridge in such town, any fifteen free-holders, whether residents or not of said town or towns, may appeal from such decision to the county board by notice in writing served on the chairman or chairmen of such town or towns. The county board shall, at