

*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.]

[Published July 5, 1911.

## 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

some regular meeting, either by a majority of its members or by a committee of not less than three, examine such highway or bridge, and if after such examination they shall determine that it ought to be opened and put in reasonable condition for travel or ought to be repaired, the chairman *or chairmen* of such board *or boards* shall cause the same to be opened and put in reasonable condition for travel or cause it to be repaired, and keep an accurate account of the expense thereof, and such expense when audited and allowed by the county board shall be charged to such town *or towns* and added to the next county tax apportioned thereto and collected therewith.

2. *Provided, however, in case said highway is laid out in accordance with a decision of commissioners reversing the decision of supervisors on appeal as provided by section 1276 to 1282, inclusive, of the statutes, then, in case appeal is taken as hereinbefore provided for, the chairman of said county board shall immediately after the next regular meeting of said board cause the same to be opened and put in reasonable condition for travel or cause the same to be repaired, keep an accurate account of the expense thereof; and such expense, when audited and allowed by the county board, shall be charged to such towns, or towns, in such amounts and in such proportion as said county board shall determine and added to the next county tax apportioned thereto and collected therewith.*

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved July 3, 1911.

No. 474, S.]

[Published July 5, 1911.

## CHAPTER 532.

AN ACT to amend section 1760 and to create section 1774m of the statutes, relating to the organization and management of corporations.

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

SECTION 1. Section 1760 of the statutes is amended to read: Section 1760. *Unless a provision to the contrary is inserted in the articles of incorporation and recited in each certificate for any share of stock issued by the corporation, every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him at every meeting of the stockholders and at every election of the officers thereof, and may vote either in person or by proxy at such elections, and by proxy at other meetings when so provided by the by-laws of the*