

No. 355, A.]

[Published September 6, 1929.]

CHAPTER 460.

AN ACT to renumber section 192.41 to be subsection (1) and to create subsection (2) of said section of the statutes, relating to railroads.

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

SECTION 1. Section 192.41 of the statutes is renumbered to be subsection (1) of said section.

SECTION 2. A new subsection is added to section 192.41 of the statutes to read: (192.41) (2) No person shall run or operate any steam locomotive upon any railroad in this state without having been on a service list for three years as a locomotive fireman. Provided, that the provisions of this subsection shall not apply to the following: 1. Persons employed, on or prior to May 1, 1929, to run or operate steam locomotives. 2. Persons employed as steam locomotive watchmen or steam locomotive handlers on other than main lines.

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

Approved September 3, 1929.

No. 437, A.]

[Published September 6, 1929.]

CHAPTER 461.

AN ACT to amend section 70.06 of the statutes, relating to the time when assessments shall be made.

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

SECTION 1. Section 70.06 of the statutes is amended to read: 70.06 The assessor of each assessment district shall begin * * * *as soon as practicable after the April election, in assessment districts where an assessor is elected at such election, and in other assessment districts as soon * * * as practicable after the first day of January in each year, and proceed to * * * assess all the real and personal property liable to taxation in such district. Such assessment shall be completed, if possible, before the day set for the meeting of the board of review in each district but in any event, except in cities of the first*

*class, shall be finally completed before the first Monday in August. All real and personal property shall be assessed as of the first day of May in such year except as provided in section 70.13. * * **

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

Approved September 3, 1929.

No. 717, A.]

[Published September 6, 1929.

CHAPTER 462.

AN ACT to amend subsections (3) and (7) of section 72.01, subsection (1) of section 72.04, subsection (2) of section 72.05, subsection (3) of section 72.08, subsection (3) of section 72.12, subsections (8) and (10) of section 72.15, subsections (1) and (3) of section 72.17 and sections 72.19 and 72.24; and to create subsections (8) and (9) of section 72.18 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. Subsections (3) and (7) of section 72.01, subsection (1) of section 72.04, subsection (2) of section 72.05, subsection (3) of section 72.08, subsection (3) of section 72.12, subsections (8) and (10) of section 72.15, subsections (1) and (3) of section 72.17 and sections 72.19 and 72.24 of the statutes are amended to read: (72.01) (3) TRANSFERS IN CONTEMPLATION OF DEATH. When the transfer is of property, made by a resident or by a nonresident when such nonresident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death. * * * *Every transfer by deed, grant, bargain, sale or gift, made within two years prior to the death of the grantor, vendor or donor, of a material part of his estate, or in the nature of a final disposition or distribution thereof, and without an adequate valuable consideration, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.*