

of their organization, within the state, and all property transferred to banks or trust companies of this state, *or to individuals residing in this state*, as trustees, in trust exclusively for public, religious, humane, charitable, educational or municipal purposes in this state, shall be exempt, *including property heretofore transferred on which the tax has not been paid.*

Approved June 4, 1943.

No. 174, A.]

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CHAPTER 261.

AN ACT to create 274.01 (2) and to amend 311.02 (4) of the statutes, relating to the time for appeal to the supreme court and to the right to apply for appointment of an administrator.

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

SECTION 1. A subsection is added to section 274.01 of the statutes, to be numbered and to read:

274.01 (2) When a party to an action or special proceeding dies during the period allowed for appeal to the supreme court from an order or the judgment therein, the time for such appeal by or against his executor or administrator and for the service of appeal papers by or upon his executor or administrator shall continue at least 4 months after his death. If no executor or administrator of his estate qualifies within 60 days after his death, any appellant may have an administrator of said estate appointed as provided by section 311.02.

SECTION 2. 311.02 (4) of the statutes is amended to read:

(311.02) (4) If there be no application for administration by the widow, widower or heirs, or any creditor for 60 days after the death of the intestate, anyone * * * *who has a cause of action * * * or who has a right of appeal*, which cannot be maintained without the appointment of an administrator, may apply for the appointment of an administrator.

Approved June 4, 1943.