

made, such exercise or release, whether in whole or in part, shall be deemed a transfer of property taxable in the same manner as though the property to which such power of appointment relates belonged absolutely to the person possessing such power. For the purpose of this subsection the term "power of appointment", means any power to appoint exercisable by any person either alone or in conjunction with any other person.

Approved July 12, 1943.

No. 308, S.]

[Published July 14, 1943.

CHAPTER 514.

AN ACT to amend 315.06 and 318.06 (3) and to create 313.15 (6) of the statutes, relating to allowances to minor children and conclusiveness of certificates of descent and judgments as evidence.

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

SECTION 1. 313.15 (6) of the statutes is created to read:

313.15 (6) The court may grant to the minor children, out of the estate of their mother, all such allowances as they would be entitled to out of the estate of their father under subsections (2), (3) and (4) (a) if he died intestate leaving no widow.

SECTION 2. 315.06 of the statutes is amended to read:

315.06 A certified copy of such judgment shall be recorded in the office of the register of deeds of any county in which any such lands are situated, and such judgment or the record thereof shall be presumptive evidence of the facts found and determined therein in all courts and places and conclusive evidence against the persons * * * or * * * to whom notice shall have been given as provided in section 324.18 or who have appeared in such proceedings and those claiming under them.

SECTION 3. 318.06 (3) of the statutes is amended to read:

318.06 (3) Any finding or determination as to heirship or assignment of real estate in any such judgment shall be presumptive evidence of any fact so found and of the right to the portion of any estate so assigned and shall be conclusive evidence thereof

as to all persons * * * *to whom notice shall have been given as provided in section 324.18, or who have appeared in any such proceeding and as to all persons claiming under them.*

Approved July 12, 1943.

No. 422, S.]

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CHAPTER 515.

AN ACT to reconcile the conflicts between chapter 375 (Bill No. 347-S), laws of 1943, relating to administrative procedure and judicial review, and chapter 401 (Bill No. 416-A), laws of 1943, relating to the department of agriculture, and the conflicts between said chapters and other acts of the same session, relating to those subjects, and to make clear the legislative intent.

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

SECTION 1. 49.03 (8a) (d), (e) and (f), as amended by chapter 418 (271-A), laws of 1943, are repealed.

SECTION 2. Section 22 of chapter 375 (347-S), laws of 1943, and 93.20 as therein created, are repealed; 93.20 (2) of the statutes of 1941 is reenacted; and 93.20 (1), as repealed and recreated by chapter 401 (416-A), laws of 1943, is amended to read:

(93.20) (1) The determination of the director and the action of the board upon any application for rehearing or review shall be subject to judicial review * * * *in the manner provided in chapter 227.*

SECTION 3. 95.495 (1) and (3), as repealed and recreated by chapter 362 (616-A), laws of 1943, are reenacted; and section 14 of chapter 401 (416-A), laws of 1943, and section 23 of chapter 375 (347-S), laws of 1943, and the amendments made to 95.495 (1) and (3) thereby, are repealed.

SECTION 4. 97.035 (5) is repealed.

SECTION 5. 97.04 (8) (b), as repealed and recreated by chapter 375 (347-S), laws of 1943, is repealed.

SECTION 6. 97.06 (6) is repealed.

SECTION 7. 97.09 (7), as repealed and recreated by chapter 375 (347-S), laws of 1943, is repealed.