

No. 570, A.]

[Published July 3, 1945.]

CHAPTER 388.

AN ACT to create 72.175 of the statutes, relating to determination of inheritance tax which may be a lien upon real estate.

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

72.175 of the statutes is created to read:

72.175 DETERMINATION OF INHERITANCE TAX LIEN ON REAL ESTATE. Any person, corporation or association owning any real estate, or having any interest therein, or lien thereon, may file a petition with the county court of the county where such real estate or any part thereof is situated for a determination of the inheritance tax, if any, which is or may be a lien upon such real estate or part thereof. Upon the filing of such petition, notice of hearing shall be given to the tax commission and to the public administrator as provided in section 72.15. The court shall determine the tax, if any, and order the same paid. Upon payment of such tax, and the filing of the receipt with the court, or if the court finds that no tax is due, the court shall issue a certificate that such lands, described in the certificate, are free of said lien for inheritance tax. Such certificate shall, subject to the right of appeal, be conclusive and the lands therein described shall be forever free and clear of said lien and may be recorded in the office of the register of deeds, who will be entitled to the same fee as is provided for the recording of the satisfaction of a mortgage.

Approved June 25, 1945.

No. 613, A.]

[Published July 3, 1945.]

CHAPTER 389.

AN ACT to create 84.135 of the statutes, relating to the purchase of interstate toll bridges.

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

84.135 of the statutes is created to read:

84.135 PURCHASE OF INTERSTATE TOLL BRIDGES. (1) The legislature intends by the enactment of this section to provide a