

No. 438, A.]

[Published June 27, 1921.]

CHAPTER 407.

AN ACT to repeal subsection (8) of section 72.11 of the statutes, relating to inheritance taxes.

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

SECTION 1. Subsection (8) of section 72.11 of the statutes is repealed.

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

Approved June 21, 1921.

No. 442, A.]

[Published June 27, 1921.]

CHAPTER 408.

AN ACT to create sections 1443c, 1443d, 1447m and 1453m and to amend sections 1441m, 1447 and 1448 of the statutes, relating to cemetery associations.

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

SECTION 1. Four new sections are added to the statutes to read: Section 1443c. Upon the legal organization of a cemetery association as provided in this chapter, to take over and control any cemetery organized or controlled by any town, village or city, such town, village or city may convey and transfer by deed its right, title and interest in real property and transfer or deliver all perpetual care of lot funds or similar funds and other personal property to such cemetery association. All such conveyances or transfers heretofore made by any town, village or city to any such association are hereby legalized.

Section 1443d. 1. The board of trustees of any cemetery association, or the board of any town or village or council of any city having a cemetery under its control, may fix and determine the sum of money reasonably necessary for the perpetual care of lots and graves therein and for the general care and improvement of such cemetery, in a reasonable and uniform amount, and may collect such amount from each lot owner, his heirs, assigns or personal representatives in the manner provided by section 1443b after notice thereof has been given as provided in said section directing that such person, heir, assign or personal representative