

the town treasurer he shall draw his warrant therefor payable to the treasurer of the district which paid such tax.

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

Approved June 10, 1925.

No. 345, A.]

[Published June 15, 1925.]

CHAPTER 304.

AN ACT to create subsection (7) of section 72.04 of the statutes, relating to exemptions from inheritance tax.

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

SECTION 1. A new subsection is added to section 72.04 of the statutes to read: (72.04) (7) Bequests for the care and maintenance of the cemetery or burial lot of the deceased or his family and bequests not to exceed one thousand dollars for the performance of a religious purpose or religious service for or in behalf of the deceased or for or in behalf of any person named in his will shall be exempt from any inheritance tax.

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

Approved June 10, 1925.

No. 343, A.]

[Published June 15, 1925.]

CHAPTER 305.

AN ACT to amend subsections (1) and (5) of section 62.19 of the statutes, relating to assessments for water and heat laterals.

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

SECTION 1. Subsections (1) and (5) of section 62.19 of the statutes are amended to read: (62.19) (1) When the council shall have ordered the laying of any water or heat main * * * forming part of a plant owned by the city, the board of public works shall, before laying the same, make an assess-

ment upon the property benefited as provided in this section.

(5) * * * *The board of public works shall require service laterals to be constructed from the street line or from near the street line of every lot in said city which in their judgment requires it, to the water or heat main in said street and they may require such number of service laterals to be constructed as they deem expedient. The said board shall prescribe the location, arrangement, form, materials and construction of every such lateral and determine the manner and plan of the connection of the same; the work of construction shall be in all cases subject to the superintendence and control of said board and be executed in compliance with their orders. The said board shall advertise for proposals for the construction of such service lateral and let the same by contract, or the council may direct the work to be done directly without the intervention of a contract, and at the completion of the work there shall be assessed upon the lots or parcels of land benefited thereby, the cost of such lateral, or the average current cost of laying such laterals.*

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

Approved June 10, 1925.

No. 286, A.]

[Published June 15, 1925.

CHAPTER 306.

AN ACT to amend section 60.47 of the statutes, relating to the fees of town clerks.

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

SECTION 1. Section 60.47 of the statutes is amended to read: 60.47 Every town clerk shall be entitled to receive from any person requiring his service the following fees therefor, viz.:

For filing and entering a chattel mortgage or affidavit,
* * * *twenty-five cents.*

For filing and entering a conditional contract for the sale of furniture or other household effects, * * * *twenty-five cents.*

For recording any mark or brand, twelve cents.