

(2) It is the intent of this act that its provisions are separable and the holding of any provisions thereof unconstitutional shall not affect the remainder thereof.

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

Approved April 15, 1931.

No. 53, S.]

[Published April 17, 1931.

CHAPTER 51.

AN ACT to amend chapter 316 of the statutes, relating to the sale of lands by executors and administrators.

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

SECTION 1. Section 316.01 of the statutes is amended to read:
 316.01 SALE OF LANDS OF DECEDENTS. When the *available* personal estate of any deceased person * * * shall be insufficient to pay the expenses of administering his estate, * * * and of his * * * funeral, and all his debts, or if the sale of the personal property would be inimical to the interests of the estate, his executor or administrator, for the purpose of such payment, may mortgage, lease or sell his real estate, * * * in the manner *and as* provided in this chapter.

SECTION 2. Section 316.02 of the statutes is amended to read:
 316.02 PETITION FOR LICENSE. * * * The executor or administrator shall present a *verified* petition * * * to the county court, * * * setting forth the amount of personal estate that has come to his hands and how much thereof * * * is *available and* remains undisposed of; the amount of the expenses of administration, * * * and of the * * * funeral, and of the debts outstanding against the * * * *decedent*, so far as such expenses and debts can be ascertained; or if it is *so* alleged * * * then a statement showing how the sale of the personal property would be inimical to the interests of the estate; * * * a description of all the real estate of which the * * * *decedent* died seized and the condition and value of the respective parcels thereof; and the names of the heirs or *legatees and devisees*, designating those that are minors or *incompetents*, * * * and if there be unknown * * * *parties interested* stating the fact.

SECTION 3. Section 316.03 of the statutes is amended to read:

316.03 SALE OF REALTY; ORDER FOR HEARING, PETITION. If it shall appear by such petition that * * * it is necessary to sell or incumber * * * real estate, * * * the * * * court shall make an order fixing the time and place, * * * when and where such petition will be heard.

SECTION 4. Section 316.04 of the statutes is amended to read:

316.04 NOTICE OF HEARING, PETITION. Every such order or the notice of such hearing, in the form and manner prescribed in section 324.26, shall be published * * * three successive weeks before the day fixed for a hearing, in a newspaper as provided in section 324.20; and a copy thereof shall be served personally on all * * * heirs, legatees and devisees interested * * * and residing in the county in which such application is made, at least twenty days before such day, and on the attorneys of all persons who have appeared in the proceedings therein, in the same manner as notices * * * are served in the circuit courts; but the notice may be dispensed with if all persons interested in the estate shall * * * assent *in writing* to such mortgage, lease or sale.

SECTION 5. Section 316.05 of the statutes is amended to read:

316.05 GUARDIAN; NOTICE TO. If * * * a minor or incompetent person interested in such estate * * * has no general guardian residing in the county, * * * the court shall at or before the time of making the order for hearing the petition, appoint * * * a guardian *ad litem* of such minor * * * or incompetent for the sole purpose of appearing for him and taking care of his interest in the proceedings, and the service of all orders and notices shall be made on such * * * guardian. If such minor or incompetent shall have a general guardian in the county * * * he shall appear and take care of the interest of * * * his ward, and all orders and notices required to be served shall be served on such general guardian.

SECTION 6. Section 316.06 of the statutes is repealed.

SECTION 7. Section 316.07 of the statutes is amended to read:

316.07 CONTESTING CLAIMS, DEBTS DISPUTED, HEARING ADJOURNED. If on such hearing it shall appear * * * that the heirs or devisees of the real estate in question or * * * persons claiming under them * * * contest the validity of any debt or claim which may be represented as existing against

* * * *the estate, the hearings* * * * shall be postponed until the liability of the estate for such claim is finally determined.

SECTION 8. Section 316.08 of the statutes is repealed.

SECTION 9. Section 316.09 of the statutes is amended to read:

316.09 ORDER TO MORTGAGE OR LEASE; TERM OF LEASE.

* * *. If it appear that money *needed* can be * * * raised advantageously to such estate *by lease or mortgage* the court shall direct a mortgage or lease to be made. * * *

SECTION 10. Section 316.10 of the statutes is amended to read:

316.10 ORDER FOR SALE; LANDS PLATTED. If it shall appear

* * * that the money required cannot be raised by mortgage or lease, advantageously to the estate, the court shall * * * order * * * *a sale of* so much of the real estate * * * as shall be sufficient *with the available personal estate* to pay * * * *such expenses and debts and legacies.* * * * The * * * court may * * * direct * * * *the executor or administrator, either alone or together with other owners of such real estate, to make, acknowledge and record a plat of such real estate in manner and form* * * * prescribed in chapter 236. * * *

SECTION 11. Section 316.11 of the statutes is amended to read:

316.11 MORTGAGED HOMESTEAD SOLD; PROCEEDS, APPLIED. (1)

Whenever the homestead of the * * * *decedent* is part only of a tract of land * * * which was subject to a mortgage at the time of * * * *his* death, * * * and * * * all other real estate and personal property of the * * * *decedent* has been applied to the payment of his debts and the expenses specified in section 316.01, or is insufficient therefor and * * * the part of the mortgaged premises not included in the homestead cannot be sold separately therefrom without injury to the interests of the parties, the court may * * * *order* the sale of the whole * * * tract; or if a part of the tract can be sold separately, and only a part is necessary to be sold in connection with the homestead to prevent such injury, then * * * *and order to first sell* * * * *the part* * * * which can be so separately sold, and the remainder afterwards, may be * * * *made.* The order, * * * in either case, shall direct that the entire estate, * * * including the interest of the mortgagee, be * * * sold; but no such * * * *order* to sell shall be made when the mortgage debt is not wholly due un-

less the mortgagee shall consent in writing thereto; if such consent is given and the sale is made for less than the amount of such debt with interest and costs of sale, the mortgagee shall have the same right to proceed, in an independent action, against every party who may be personally liable for the debt secured by the mortgage and to a personal judgment for any deficiency against such party as if such sale had not been made. * * *

(2) The proceeds of the sale shall, under the direction of the court, be applied in the following order: * * * The expenses of the * * * sale shall *first* be paid; * * * the mortgage debt * * * shall next be paid; * * * the court shall next ascertain and set apart the value of the homestead sold, irrespective of the mortgage thereon; * * * if there be any residue, * * * the same shall be applied to the payment of the expenses and debts specified in section * * * 313.16 and in the order there enumerated.

(3) * * * The sum set apart as the value of the homestead shall thereafter be applied to the payment of the expenses and debts specified in section 316.01 and in the order there enumerated, so far as such homestead shall be * * * chargeable therewith. The remainder of the sum set apart as the value of the homestead shall be paid to the owners thereof. * * * *If* some of them be minors, in which case the court may, if it can be justly done, separate the amount belonging to such minors and pay the same to their guardian, and pay the amount belonging to any person of full age to such person; or if such separation of the funds cannot be made with certainty and with justice to the interests of such minors, the court may order the whole invested until such minors reach majority or such separation of the fund can be made, and meantime apply the income from such investment to the use of the persons entitled thereto. * * * The proceeds of such homestead shall possess all the privileges and exemptions which appertained by law to the homestead before such sale.

SECTION 12. Section 316.12 of the statutes is amended to read:

316.12 DOWER, CONTRACT FOR SALE. (1) Whenever an order shall be made * * * for the sale of any real estate for the payment of the debts of the * * * *decedent* and charges of administration and *the widow has dower in* such real estate, * * * the executor or administrator may * * * contract

* * * with the widow * * * to accept in lieu of dower one-third of the amount realized on the sale, which * * * contract shall be * * * witnessed by two witnesses, *be acknowledged* and *be* filed with the county court.

(2) *If* the * * * contract * * * is approved by * * * *the* court, * * * her dower * * * in the real estate * * * shall be sold with the rest of the title and the deed given pursuant to such sale shall pass her estate to the purchaser. * * * The executor or administrator shall *pay the widow one-third of the net proceeds and shall file with the county court * * * her receipt therefor.* * * *

SECTION 13. Section 316.13 of the statutes is re-enacted.

SECTION 14. Section 316.14 of the statutes is amended to read:

316.14 EXECUTOR'S BOND IF SALE ORDERED. When the executor or administrator is authorized to mortgage, lease or sell any real estate for the payment of debts he shall, before the sale, give bond to the judge of the county court, with sufficient sureties, to account for all the proceeds of the sale and to dispose of the same according to law, *unless it shall appear to the court that the bond previously filed is ample security, in which case no further or additional bond shall be required.* * * *

SECTION 15. Section 316.15 of the statutes is amended to read:

316.15 WHAT LANDS FIRST SOLD. The order shall specify the lands to be sold, and * * * may * * * direct the order in which * * * parcels shall be sold. If * * * any part of such real estate or any * * * interest therein has been devised and not charged in such devise with the payment of debts the county court shall order that part not devised to be first sold; and if it appear that any lands devised or descended have been sold by the devisees or heirs then the lands remaining * * * shall * * * be sold first.

SECTION 16. Section 316.16 of the statutes is amended to read:

316.16 TIME ALLOWED FOR SALE. * * * *The* order for * * * mortgaging, leasing or selling real estate * * * shall * * * *authorize* the executor or administrator, * * * to mortgage, lease or sell the real estate as therein directed, within one year after * * * *the date of* the order. * * * But the court * * * may, on application of the executor or administrator and for good cause shown, extend the time for making

a sale of real estate but not longer than two years after the date of the original order.

SECTION 17. A new section is added to the statutes to read:

316.17 SUMMARY PROCEEDINGS FOR SALE. (1) A sale of real estate pursuant to this chapter may be private or public, as the court shall by order direct.

(2) If the court shall authorize a private sale, the executor or administrator shall attempt such a sale and may enter into a contract of sale subject to the approval of the court; and the court may confirm a land contract made in advance of the order authorizing the sale, if he shall conclude that the contract is for the best interests of the estate. Upon the confirmation of the contract by the court the executor or administrator shall execute and deliver a deed of the real estate sold, as directed by the order of confirmation.

(3) Where a public sale shall have been ordered as provided by law and it shall later appear to the court that no sufficient or satisfactory bid was received, although the property was offered at public sale as directed, the court may then authorize a private sale pursuant to this section precisely as it might have done originally and with the same effect as though no public sale had been ordered.

SECTION 18. Section 316.18 of the statutes is amended to read:

316.18 NOTICES OF SALE. When a *public* sale is ordered notice of the time and place of holding the same shall be posted in three of the most public places in the town, *village* or ward in which the land is situated and shall be published in a newspaper, as provided in section 324.20, once in each week for three successive weeks before the day fixed for the sale, and the first insertion shall not be more than * * * *forty* days before such day, in which notice the lands to be sold shall be described with reasonable certainty.

SECTION 19. Section 316.19 of the statutes is amended to read:

316.19 PLACE OF SALE; NOTICE WHEN LANDS IN SEVERAL COUNTIES. A *public* * * * sale shall be in the county where the lands are situated, at * * * auction, between * * * nine o'clock in the morning and * * * *sundown* of the same day. But where the lands * * * *adjoin* and lie in two or more counties the sale may be had in either, but the court shall by or-

der designate in which; and if there be a newspaper printed in more than one of said counties, the court shall direct in which of such newspapers the notice of sale shall be published, and when so published it shall be sufficient.

SECTION 20. Section 316.20 of the statutes is amended to read:

316.20 PROOF OF NOTICE. An affidavit * * * of any * * * person having knowledge of the fact that notice of any such sale was * * * *posted together with proof of the publication of the notice* as provided in this chapter, filed in the county court, * * * shall be * * * evidence of the time, place and manner of giving such notice.

SECTION 21. Section 316.21 of the statutes is re-enacted.

SECTION 22. Section 316.22 of the statutes is re-enacted.

SECTION 23. Section 316.23 of the statutes is amended to read:

316.23 REPORT; CONFIRMATION OR VACATION OF SALE. The executor or administrator * * * shall * * * make * * * *prompt* return of his doings upon the order of sale * * * to the * * * court. * * * *The* court shall examine the proceedings and may * * * examine the executor, administrator or any other person on oath touching the same. If * * * *the* court shall be of the opinion that the proceedings were unfair or that the sum * * * *obtained* is disproportionate to the value of the land sold and that a *greater* sum, * * * exclusive of the expense of a new sale, may be obtained, said court may vacate such sale and direct another be had, * * * *as provided in section 316.17*. If it shall appear to the * * * court that the sale was legally made and fairly conducted and that the sum bid thereon was not disproportionate to the value of the property sold, or if disproportionate that a greater sum * * * cannot be obtained, said court shall * * * confirm * * * such sale and direct * * * conveyances to be executed.

SECTION 24. Section 316.24 of the statutes is amended to read:

316.24 PURCHASER TO ASSUME LIEN, EXCEPTION. All sales * * * of land made * * * pursuant to * * * this chapter, except as otherwise provided in section 316.11, shall be subject to all * * * *liens and mortgages* thereon * * * existing at the time of the death of the * * * *decedent*, where such mortgage or * * * *lien* is upon a single lot or tract of land. In case the estate * * * shall be * * * liable for the amount secured by any such mortgage or * * *

lien such sale shall not be confirmed * * * until the purchaser shall execute a bond to the executor or administrator as required in section 316.28. But in case the * * * mortgage or *lien* * * * is upon two or more lots or parcels of land, greater in value than the amount of said mortgage or liens, * * * the court, * * * on being satisfied that it would be most beneficial to the parties interested in said land that the same be sold freed from such incumbrances, may so order; in which case sufficient of the moneys made by the sale shall be appropriated or invested by order of the * * * court, on confirming the sale, to pay and satisfy * * * said * * * *incumbrances*. * * *

SECTION 25. Section 316.25 of the statutes is amended to read:

316.25 PROCEEDS OF SALE; LIABILITY FOR. The proceeds arising from mortgage, lease or sale of real estate or * * * interest *therein* of any deceased person * * * as provided in this chapter shall be deemed assets in the hands of the executor or administrator, * * * and * * * *he* and the sureties * * * on his administration bond shall be accountable and liable therefor.

SECTION 26. Section 316.26 of the statutes is amended to read:

316.26 SALE TO PAY LEGACY. When * * * any legacy * * * *is a charge upon the* real estate and * * * *the personal property* shall be insufficient to pay such legacy, * * * and the debts, and charges of administration, * * * *a sale*, mortgage or lease of * * * real estate for that purpose *may be made* in the same manner and upon the same terms and conditions as are prescribed * * * for the payment of debts.

SECTION 27. Section 316.27 of the statutes is amended to read:

316.27 SALE OF LAND CONTRACT. If a * * * person, at the time of his death, was possessed of a contract for the purchase or sale of land, his interest in such land * * * may be sold * * * in the same cases and in the same manner as if he had died seized of such land; and the same proceedings may be had for that purpose as are prescribed in this chapter in respect to lands of which he died seized, except as herein * * * *otherwise provided in case he was the purchaser*.

SECTION 28. Section 316.28 of the statutes is amended to read:

316.28 SALE OF LAND CONTRACT, TERMS; BOND. Such sale shall be made subject to all payments that may thereafter become due

on such contract; and * * * shall not be confirmed * * * until the purchaser shall execute a bond to the * * * court for the benefit * * * of the persons entitled to the interest of the * * * decedent in the lands, * * * in double the * * * amount of payments thereafter to become due on such contract, with such sureties as the * * * court shall approve, with condition that such purchaser will make all payments for such land that shall become due after the date of such sale and will indemnify the executor or administrator and the person so entitled against all demands, costs, charges and expenses by reason of any covenant or agreement contained in such contract.

SECTION 29. Section 316.29 of the statutes is amended to read:

316.29 ASSIGNMENT OF LAND CONTRACT; RIGHTS UNDER. Upon the confirmation of such sale the executor or administrator shall execute to the purchaser an assignment of such contract, which assignment shall vest in the purchaser, his heirs and assigns all the right, interest and title of the person entitled to the interest of the * * * decedent in the lands * * * at the time of the sale, and such purchaser shall have the same rights and remedies against the vendor of such land as the * * * decedent would have * * * were he living.

SECTION 30. Section 316.30 of the statutes is amended to read:

316.30 LICENSE TO FOREIGN EXECUTORS, ETC. * * * A foreign executor or administrator * * * of the estate of any person dying * * * a nonresident of this state * * * (where no executor or administrator thereon shall be appointed in this state) * * * may * * * upon filing an authenticated copy of his appointment in the county court of any county in which there may be real estate of the * * * decedent * * * and making application therefor be licensed by such court to mortgage, lease or sell real estate or any interest therein, * * * for the payment of debts or legacies and charges of administration in the same manner and upon the same terms and conditions as are prescribed in the case of an executor or administrator appointed in this state. * * *

SECTION 31. Section 316.31 of the statutes is amended to read:

316.31 FOREIGN EXECUTOR, WHEN TO GIVE BOND. When it shall appear to the court * * * that such foreign executor or administrator is bound with sufficient surety * * * in the state, territory or country in which he was appointed to account for the

proceeds of such mortgage, lease or sale, * * * and a copy of such bond, duly authenticated, shall be filed in such county court no further bond * * * shall be required of him. If a copy of such bond shall not be filed as aforesaid, *or if his bond shall be insufficient*, such executor or administrator, before making such mortgage, lease or sale, shall give bond with sufficient sureties to the judge of the county court with condition to account for and dispose of the proceeds of such mortgage, lease or sale for the payment of the debts or legacies of the * * * *decedent* and the charges of administration, according to the law of the state, territory or country in which he was appointed.

SECTION 32. Section 316.32 of the statutes is re-enacted.

SECTION 33. Section 316.33 of the statutes is amended to read:

316.33 SALES VALIDATED; PURCHASER'S TITLE. *When any * * * sale * * * shall have been made by virtue of any order * * * of any county court by any person acting as an executor or administrator, * * * the title of any purchaser in good faith at such sale shall not be invalidated by reason of any omission or error in the appointment of such executor or administrator or by reason of any defect or irregularity in the proceedings before such court, * * * except in the manner and for the causes that the same could be invalidated in case such sale had been made pursuant to the order or judgment of a court of general jurisdiction.*

SECTION 34. Section 316.34 of the statutes is renumbered subsection (1) of section 316.34 and is re-enacted; a new subsection is created to be numbered and to read:

(316.34) (2) This section is applicable where a deceased vendor has made an assignment of such a contract but did not deed to his assignee the title to the premises covered by the contract.

SECTION 35. Section 316.35 of the statutes is amended to read:

316.35 SAME SUBJECT; PETITION AND NOTICE. On the presentation of a petition by any person claiming to be entitled to such conveyance from any executor or administrator, setting forth the facts upon which such claim is predicated, the * * * court shall appoint a time and place of hearing such petition and shall order notices of the pendency thereof and of the time and place of hearing to be published in a newspaper as provided in section 324.20, at least three successive weeks before the date fixed for such hearing, * * * *and to be personally served upon the*

executor or administrator not less than fifteen days before the day so fixed.

SECTION 36. Section 316.36 of the statutes is repealed.

SECTION 37. Section 316.37 of the statutes is amended to read:

316.37 SAME SUBJECT, WHEN CONVEYANCE ORDERED. After a * * * hearing upon such petition, * * * if the * * * court shall be satisfied *from the evidence* that the petitioner is entitled to a conveyance of the real estate described in his petition, it shall * * * order * * * the executor or administrator to make and execute a conveyance thereof to such petitioner and may * * * direct the reasonable expenses of such application and conveyance to be paid * * * out of the estate of such deceased person.

SECTION 38. Section 316.38 of the statutes is amended to read:

316.38 SAME SUBJECT; CONVEYANCE; ORDER RECORDED. If no appeal be taken from such order * * * or if such order * * * be affirmed on appeal it shall be the duty of the executor or administrator to execute the conveyance according to * * * such order; * * * and a certified copy of the order * * * shall be recorded with the deed in the office of the register of deeds in the county where the lands lie, and shall be evidence of the correctness of the proceedings and of the authority of the executor or administrator to make the conveyance. Every such conveyance shall be effectual to pass the estate contracted as fully as if the contracting party himself were still living and then executed the same. *No appeal shall lie from such order unless notice of intention to appeal shall be filed with the court within ten days after date of the order.*

SECTION 38a. A new section is added to the statutes to read:

316.39 SALE OF LAND CONTRACT WITHOUT LICENSE. Whenever any executor or administrator shall assign any contract made by a decedent for the sale of real estate, he may convey, without license therefor, to the assignee all the right, title and interest which the decedent had in such real estate at the time of his decease, subject to the contract.

SECTION 39. A new section is added to the statutes to read:

316.40 APPRAISAL; HOW MADE. The county court may, in its discretion, authorize an executor or administrator to have the lands which he may be licensed to sell, appraised by three disinterested freeholders of the county in which the lands or some part thereof

lie. The appraisal shall specify the whole value of such lands, and separately the value of each lien and incumbrance thereon, and the net value of such lands after deducting all liens and incumbrances as appraised by them. Such appraisal shall be under oath, which oath and appraisal shall be certified in the usual form and filed in the court from which said license was issued. The appraisal of such lands made pursuant to section 312.01 shall be taken as the appraisal value thereof, if no additional appraisal be had under the provisions of this section.

SECTION 40. A new section is added to the statutes to read:

316.41 WHO NOT TO PURCHASE. The executor, administrator or guardian making the sale or the guardian of any heir of the decedent shall not be interested in the purchase of any part of the real estate sold. But this section shall not prohibit such purchase by a guardian for the benefit of his ward.

SECTION 41. A new section is added to the statutes to read:

316.43 PROCEEDS REALTY; HOW DISPOSED OF. In all cases of a sale by an executor or administrator of real estate under a license granted by any county court, the surplus of the proceeds of the sale remaining on the final settlement of the accounts shall be considered as real estate and disposed of among the persons and in the same proportions as the real estate would have been if it had not been sold.

SECTION 42. Section 316.45 of the statutes is amended to read:

316.45 LIMITATION OF ACTION TO RECOVER ESTATE SOLD. No action for the recovery of any estate sold by an executor or administrator under the provisions of this chapter shall be maintained by any heir or other person claiming under the deceased testator or intestate unless it be commenced within five years next after the sale; and no action for the recovery of any estate sold by a guardian under the provisions of chapter * * * 296 shall be maintained by the ward or by any person claiming under him unless it be commenced within five years next after the termination of the guardianship, excepting * * * that minors and others under legal disability to sue at the time when the cause of action shall accrue may commence their action at any time within five years next after the removal of the disability.

SECTION 43. Section 316.46 of the statutes is amended to read:

316.46 WHEN SALE NOT AVOIDED. * * * *A sale of real estate* by an executor, administrator or guardian * * * shall

not be avoided on account of any irregularity in the proceedings; provided, it shall appear * * * that * * * *he* was licensed to make the sale by the county court having jurisdiction; * * * that he gave a bond which was approved by the county court before the sale * * * *if a bond was required*; * * * that he gave the notice of the time and place of sale as prescribed by law; * * * that the premises were sold accordingly and the sale confirmed by the court, and that they are held by one who purchased them in good faith.

SECTION 44. Section 316.47 of the statutes is repealed.

SECTION 45. Section 316.48 of the statutes is re-enacted.

SECTION 46. Section 316.49 of the statutes is amended to read:

316.49 WHEN SALE VALID. * * * The validity of a sale made by an executor, administrator or guardian shall *not* be * * * *questioned* by any person claiming * * * under any title that is not derived from or through the deceased persons or the ward, * * * on account of any irregularity in the proceedings; provided, it shall appear that the executor, administrator or guardian was licensed to make the sale by a * * * court having jurisdiction and that he did accordingly execute and acknowledge, in legal form, a deed for the conveyance of the premises.

SECTION 47. Section 316.50 of the statutes is amended to read:

316.50 LIABILITY FOR FRAUD. Any executor, administrator or guardian who shall fraudulently sell any real estate of his testator, intestate or ward, contrary to the provisions of * * * *law*, shall be liable in double the value of the land sold as damages, to be recovered in an action by any person having an *estate of inheritance* therein.

SECTION 48. A new section is added to the statutes to read:

316.51 SALES VALIDATED. No sale of lands in proceedings pursuant to this chapter made since the repeal of sections 316.39 to 316.44 of the Statutes of 1927 shall be held invalid if such sale would have been valid had said sections been in force at the time of the sale; and no such sale shall be held invalid because not made at public vendue. This is a curative act, the purpose of which is to validate titles acquired upon sales in county court under this chapter, whenever such titles may be questioned upon the ground that since said repeal there was no authority in the court to authorize private sales.

SECTION 49. This act shall take effect upon passage and publication.

Approved April 16, 1931.

No. 148, S.]

[Published April 17, 1931.]

CHAPTER 52.

AN ACT to amend subsection (1) of section 175.07 of the statutes, relating to private detectives.

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

SECTION 1. Subsection (1) of section 175.07 of the statutes is amended to read: (175.07) (1) No person shall act or hold himself out as a private detective, private police, or private guard, nor shall any person solicit business or perform any service in this state as a private detective, private police, or private guard, or receive any fees or compensation whatever for acting as private detective, private police or private guard for any person, firm or corporation, without first having obtained the license and filed the bond provided for in this section. *No person shall be licensed under this section unless he is a citizen of the United States and shall have resided in this state continuously for one year immediately preceding, but this shall not apply to the state manager of any private detective agency whose headquarters are outside of the state, when such agency shall satisfy the secretary of state of the necessity for employing a non-resident as state manager.*

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

Approved April 16, 1931.

No. 11, S.]

[Published April 18, 1931.]

CHAPTER 53.

AN ACT to amend subsection (5) of section 71.11 of the statutes, relating to the assessment of back income taxes.

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

SECTION 1. Subsection (5) of section 71.11 of the statutes is amended to read: (71.11) (5) Additional assessments and cor-