

No. 164, S.]

[Published April 7, 1951.

CHAPTER 53.

AN ACT to amend 72.176 of the statutes, relating to determining inheritance tax in certain proceedings.

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

72.176 of the statutes is amended to read:

72.176 In any proceeding in the county court upon a petition for a certificate of descent or for a certificate terminating a joint tenancy or for a certificate terminating a life estate such petition shall include a request for determination of the inheritance tax payable on such transfer. In every such case the court, without appointment of an administrator or special administrator, after notice to the public administrator and department of taxation as herein provided, shall hear evidence relative to the property in question and determine the market value thereof and the amount of the tax due or to become due on the transfer of same under sections 72.01 to 72.24. Such determination may be made with or without appraisal in the discretion of the court, except that when reasonable request is made therefor by the petitioner or other interested party, including the department of taxation and public administrator, the court shall cause an appraisal to be made by 2 disinterested persons appointed by the court in the manner that estates of decedents are appraised. Notice in writing of the time and place of such hearing subscribed to by the petitioner shall be mailed to the department of taxation and public administrator not less than 20 days before such hearing upon such blanks and containing such pertinent information as the department may require, or such notice may be waived in writing by the department of taxation and public administrator. No other service of such notice shall be required unless ordered by the court. *In any such proceedings wherein such notice has been given to the public administrator or waived by him in writing and it appears clearly evident to the court that no inheritance tax is due or payable on the transfer, the court may make such determination without such notice to or waiver by the department of taxation.*

Approved April 5, 1951.
