

No. 100, S.]

[Published April 6, 1899.]

CHAPTER 111.

AN ACT for a tax on the property in this state of express companies.

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

SECTION 1. Any person, or any joint stock company, partnership, association or corporation, wherever organized or incorporated, conveying to, from or in this state, money or property of any kind, by express (not including railroad or steamship companies engaged in the ordinary transportation business), shall be deemed to be an express company. Express company defined.

SECTION 2. Annually, during the month of July, every such express company shall make and file with the state treasurer a statement in the form prescribed by him and verified by the oath of the person, agent or officer making the same, containing facts existing on the first day of July, and with reference to the business of the company for its fiscal year ending June thirtieth next preceding, as follows:

To file report annually with state treasurer. What to contain.

1. The name of the company.
2. The nature of the company, whether a person, agent, trustee, lessee, receiver, mortgagee in possession, or other person, or a joint stock company, partnership, association or corporation.
3. The location of its principal office. If an association, partnership or corporation, under the laws of what state or country, and when organized.
4. The name and postoffice address of the person, or of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and post office address of the chief officer or managing agent in Wisconsin.

6. Its capital stock: (a.) authorized; (b.) issued.

7. The number of shares of stock and their par and market values, respectively, or, if there be no market value, the actual value.

8. The situation, income and value in detail of its real estate in Wisconsin.

9. The total income from and cash value of all its real estate situated outside of this state.

10. A full and correct inventory, at the true cash value, of its personal property, including moneys and credits, within this state.

11. The true cash value of all its personal property, including moneys and credits without Wisconsin.

12. The whole length and the names of railroad lines and water and stage routes over which it did business, and separately, in detail, the portions of such lines and routes within this state, and the portions of such routes over navigable waters of the United States within this state.

14. [13] Such other facts or information as such company may deem material upon the question of the taxable value of its property within this state.

State board
of assessment,
when to meet
and levy tax.

SECTION 3. The state board of assessment, as constituted and empowered by section 1069 of the Wisconsin statutes of 1898, and as organized under rules adopted by themselves, shall meet at the capitol annually, on the third Wednesday of August, continuing from day to day until their business is finished, and assess and levy the tax upon the property of any such express company within this state. The state treasurer shall, by registered letter, give notice to the officer of such company attesting its report immediately after the filing thereof, of the time and place when and where such company may appear and be heard in respect to the assessment to be made upon its property.

Board to hear
testimony and
arguments.

SECTION 4. The state treasurer shall lay before the state board at its meeting all statements made to or by him under the provisions of this act. After hearing the testimony and argu-

ments which such express company may offer, the board shall proceed to determine the true value in money of the entire property of such express company in this state, according to the following rules:

(a.) It shall find, ascertain and determine the actual value in money of the entire amount of the capital stock of such express company. From the amount so obtained and determined, the board shall deduct the actual value of all real estate situated without this state, and the actual value of all its personal property not used in the express business of such express company. And the remainder shall be taken and considered as the actual value of the capital stock of such company invested in its express business.

Actual cash value of company's capital stock, how determined.

(b.) The board shall then divide the amount as obtained above by the total number of miles of railroad, stage, water and other routes over which the company did business, to obtain the value per mile, and shall then multiply the value per mile thus obtained by the total number of miles of such routes within this state, exclusive, however, of the number of miles of water-routes over the navigable water of the United States, within this state, and the result shall be taken and considered as the actual value of the property of such express company subject to assessment and taxation in this state. And the board shall thereupon assess such value and levy a tax thereon for the use of the state at the average rate of taxation, state and local consolidated, of this state, certifying such assessment and levy to the state treasurer, who shall thereupon, by registered letter, notify the officer attesting the report of such express company, the amount of the assessment, rate of levy, and amount of tax, and such express company shall have thirty days after the mailing of such notice within which to pay such tax to the state treasurer. The tax so assessed and levied by said board shall be in lieu of all other taxation of such express company in this state.

Value of company's property in state, how determined. Tax, how assessed and levied.

Treasurer to notify company thereof.

SECTION 5. If any express company fail to

Penalty for failure of company to report or pay tax.

make the report herein required, the state treasurer shall proceed upon the best information he may be able to obtain to make a statement for such express company to be laid before the state board of assessment, as hereinbefore provided, and shall notify such express company by registered letter of his action. Such express company may appear and be heard, as hereinbefore provided; but when the assessment is made said board shall add to the amount of the tax ten per cent. as a penalty for the failure of such company to make its report. If any such express company fail to pay the tax so levied against it, the attorney general shall proceed by action in the name of the state against such company, to collect the same, together with the penalty of ten per cent. on the total amount of such tax and the costs of suit.

Treasurer to furnish blanks.

SECTION 6. The state treasurer shall furnish, upon application, the blanks to be used in making the statement called for by this act.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1899.

No. 101, S.]

[Published April 6, 1899.

CHAPTER 112.

AN ACT for the taxation of the property of sleeping car companies.

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

Sleeping car company defined.

SECTION 1. Any person, persons, joint stock company, co-partnership, association or corporation, wherever organized or incorporated, owning any cars known as dining, buffet, chair, par-