

They shall perform such other business as may properly be brought before such meeting. The platform of each party shall be framed at such time that it shall be made public not later than six o'clock in the afternoon of the following day.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved July 7, 1911.

No. 427, A.]

[Published July 8, 1911.

## CHAPTER 611.

AN ACT to repeal sections 1037a and 1037b of the statutes; to create two new sections of the statutes to be numbered 1037a and 1037b, and to create sections 1037c, 1037d, 1037e, 1037f, 1037g, 1037h, 1037i and 1037j of the statutes, all relating to the assessment and taxation of the property rights and franchises of gas, water, water-power, electric light, heat or power, river improvement and reservoir companies or of persons or corporations engaged in any of the above businesses.

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

SECTION 1. Sections 1037a and 1037b of the statutes are repealed.

SECTION 2. There are added to the statutes two new sections to be designated and to read: Section 1037a. The property, rights and franchises, if any, of every person, company or corporation used in:

(a) Generating and furnishing gas for lighting or fuel or both;

(b) Supplying water for domestic or public use or for power or manufacturing purposes;

(c) Generating, transforming, transmitting or furnishing electric current for light, heat or power;

(d) Generating and furnishing steam or supplying hot water for heat, power or manufacturing purposes;

(e) The improvement of navigation of public streams or other public waters;

(f) Conservation and regulation of height and flow of water in public reservoirs;

together with all real estate used in such business and necessary to the prosecution thereof, shall be deemed personal property for the purposes of taxation and shall be valued and assessed together as a single item and the assessed valuation thereof shall be apportioned in the manner hereinafter provided.

(Am. 1911, c. 664, s. 143.)

Section 1037b. The method of assessment and taxation herein prescribed shall not apply to any of the following cases:

(a) Where such business or enterprise is carried on in connection with the operation of any street or other railway in such manner that under other provisions of law the property used and franchises exercised therein are included with the property used in the operation of such railway for the purpose of taxation;

(b) Where such business or enterprise is carried on exclusively for the private use of the person or company engaged therein.

(Am. 1911, c. 664, s. 143.)

SECTION 3. There are added to the statutes eight new sections to read: Section 1037c. If the property or business of any such person, company or corporation extends into two or more districts the assessors of all the assessment districts in which any part of such property is located shall meet and assess all the property of such person, company or corporation, and extend on the assessment rolls of their respective districts the proportion of the assessed valuation thereof properly belonging to each. Such proportion shall be determined by the ratio which the property located and the business transacted in each district bears to the total property and business of such person, company or corporation. The amount so assessed shall be subject to the same tax rate as other property in said district.

Section 1037d. Between the first day of May and the meeting of the board of review in each year the tax commission shall give notice by mail to the assessor of every district in which any property subject to assessment under this act is located, of the time and place of the assessors' meeting aforesaid. When practicable, a member of the tax commission and the supervisors of assessments of the counties in which such property is located shall attend and assist said assessors in the performance of their duties. It shall be the duty of the tax commission to lay before said meeting all relevant data and information in its possession. When so requested by the tax commission every person, company or corporation, subject to assessment under the provisions of this act, shall annually make and file with the commission in such form and manner and at such time as the commission may require a report setting forth its organization, capital, funded and other debt, current assets and liabilities, its property and franchises, and extent of its operation, its earnings and expenses, disposition of income, and such other facts as may be required by the commission. Such report shall be attested or veri-

fied by such officers of the company or other persons as the commission may require.

(Am. 1911, c. 664, s. 143.)

Section 1037e. 1. The assessors when so convened shall organize by electing one of their number chairman and another secretary who shall perform the customary duties of such officers. A majority of all the assessors summoned shall constitute a quorum for the transaction of business and a majority of those present shall control. In case the assessors fail to make an assessment or apportionment, or in case any municipality dissatisfied with the assessment or apportionment shall make application for review as hereinafter provided, the tax commission shall proceed to make such assessment and apportionment and certify its determination to the respective town, city and village clerks. Such application for review or assessment may be made by resolution adopted by the mayor and common council of any city, president and trustees of any village or board of supervisors of any town.

2. Any person, company or corporation, the property of which extends into two or more taxing districts, feeling itself aggrieved by the assessment of its property under this act shall have the same right to apply to the tax commission for review as is herein given to municipalities. The assessment made in accordance with this act shall not be subject to review by local boards when the property of the person, company or corporation assessed extends into two or more taxing districts.

(Am. 1911, c. 664, s. 143.)

Section 1037f. If any such person, company or corporation shall fail to pay the taxes imposed under this chapter within the time provided by law, any municipality to which such tax is due shall have all the remedies applicable to the collection of taxes on personal property; and two or more municipalities may unite in an action to enforce payment thereof. No person, company or corporation upon which a tax shall have been imposed under this act shall be permitted to contest the validity thereof, either as plaintiff or defendant, unless it shall have first deposited the amount of such tax with the treasurer of the municipality to which such tax is due, together with interest thereon as in the case of other taxes. In case the amount of the tax justly and equitably due shall be finally determined to be less than the amount so paid the excess shall be refunded by direction of the court.

(Am. 1911, c. 664, s. 143.)

Section 1037g. If any tax heretofore levied under section 1037a or section 1037b or hereafter levied under the provisions of this act, shall be set aside or adjudged invalid, the property

may be reassessed and taxed in the same manner as omitted property, and the time within which such reassessment may be made shall not begin to run until the final determination of the action in which such tax shall have been contested.

(Am. 1911, c. 664, s. 143.)

**Section 1037h.** The provisions of this act shall apply to all electric light and power companies and corporations declared to be subject to the general tax law by section 1222c—1.

(Am. 1911, c. 664, s. 143.)

**Section 1037i.** The first assessment and levy of taxes under the provisions of this act shall be made in the year 1912. The properties and franchises to be assessed and taxed under the provisions of this act shall be assessed and taxed for the year 1911 under existing laws the same as if this act had not been passed.

(Am. 1911, c. 664, s. 143.)

**Section 1037j.** No assessment made or tax levied under the provisions of this act shall be construed to be in lieu of or in any way as affecting any franchise fee imposed by law on the owner or holder of any franchise granted by this state for the improvement of navigation or for the development of hydraulic power on any navigable stream.

(Am. 1911, c. 664, s. 143.)

**SECTION 4.** This act shall take effect and be in force from and after its passage and publication.

Approved July 7, 1911.

No. 987. A.]

[Published July 8, 1911

## CHAPTER 612.

AN ACT to amend subsection 3, of section 1222—2, paragraph b, of subsection 20, and paragraph d, of subsection 21, of section 1222—5, section 1222—29, and section 1222—30 of the statutes, relating to the taxation of street railways and the distribution of the tax.

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

**SECTION 1.** Subsection 3, of section 1222—2, paragraph b, of subsection 20, and paragraph d, of subsection 21, of section 1222—5, section 1222—29 and section 1222—30 of the statutes are amended to read: (Section 1222—2) 3. Any corporation organized under the laws of this state for manufacturing, generating or furnishing light, heat, power, signals or other service,

\* \* \* with the power of accepting and operating under franchises granted by municipalities, and wholly operated by a