

No. 417, A.]

[Published March 25, 1921.

CHAPTER 58.

AN ACT providing for a referendum in cities of the first class on the question of authorizing the council of such cities to levy a tax for a trade school fund.

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

SECTION 1. The city clerk in each city of the first class shall submit to the electors of such city at the election to be held therein on the first Tuesday in April next after the passage and publication of this act, the question as to whether the council of such city shall levy and collect a tax not exceeding six-tenths of a mill on each dollar of the total assessed valuation of all property, real and personal, in said city, subject to taxation, to be used in establishing and maintaining a trade school or trade schools in said city.

SECTION 2. The said question shall be submitted as provided by law for the submission of questions to a vote of the electors; and the election shall be conducted and the ballots counted, canvassed and returned, as in other elections in such cities.

SECTION 3. This act shall take effect upon passage and publication.

Approved March 25, 1921.

No. 13, S.]

[Published March 26, 1921.

CHAPTER 59.

AN ACT to renumber chapter 64hh of the statutes to be chapter 76; and to renumber, amend, revise, consolidate and repeal the sections of said chapter relating to taxation of public utilities and insurance companies.

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

SECTION 1. Chapter 64hh of the statutes is renumbered to be chapter 76.

SECTION 2. Section 1211—1 of the statutes is renumbered to be section 76.01 and is amended to read:

76.01 ANNUAL ASSESSMENT. * * * The tax commission shall make an annual assessment of the property of all railroad companies, of all street railway companies and * * * light, heat and power companies operated in connection with street railways, of all telegraph companies, and of all conservation and

regulation companies, within this state, for the purpose of levying and collecting taxes thereon, as provided in this chapter.

SECTION 3. Section 1211—2 of the statutes is renumbered to be section 76.02 DEFINITIONS. The introductory paragraph of said section is amended by striking therefrom the figures and word "1211—1 to 1211—30" and by inserting in place thereof the figures and word "76.01 to 76.29". And subsection (7) of said section is amended to read:

(76.02) * * * (7) The terms "property of the railroad company," or "property of a company," shall include all franchises, rights of way, roadbeds, tracks, stations, terminals, rolling stock, poles, wires, cables, devices, appliances, instruments, equipment and all other real and personal property of the company referred to, used or employed in the operation of its railroad, street railway or other property, as the case may be, and in the conduct of its business, and shall include all title and interest in such property as owner, lessee or otherwise.

* * * All real estate not necessarily used in operating any railroad or street railway are excepted from railroad and street railway property, and shall be subject to taxation in the manner such property is taxed when owned by individuals.

SECTION 4. Section 1211—3 of the statutes is renumbered to be section 76.03 GENERAL POWERS OF INVESTIGATION and is amended by striking out the words and figures "sections 1087—39 and 1087—40 of the statutes" and by inserting in place thereof the figures and words "section 73.03 and subsection (1) of section 73.04".

SECTION 5. Section 1211—4 of the statutes is renumbered to be section 76.04 REMEDIES FOR NONPAYMENT OF TAXES, and is amended by striking therefrom the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 6. Section 1211—5 of the statutes is renumbered to be section 76.05 REPORTS OF COMPANIES and is amended by striking therefrom the figures "1211—5" where they occur in the first line of said section and by inserting in place thereof the words "this section".

SECTION 7. Section 1211—6 of the statutes is renumbered to be section 76.06 SITUS OF TAXATION and is amended by striking therefrom the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 8. Section 1211—7 of the statutes is renumbered to

be section 76.07 REFUSAL OR NEGLECT TO REPORT and is amended by striking out the figures "1211—2" where they occur in the second line of said section and by inserting in place thereof the figures "76.02"; also by striking out the figures "1211—5" where they occur three times in the section and by inserting in each place thereof the figures "76.05".

SECTION 9. Section 1211—8 of the statutes is renumbered to be section 76.08 and subsection (1) thereof is revised to read:

76.08 TENTATIVE VALUATION. (1) PRELIMINARY HEARING. The commission on or before the first day of May in each year in the case of companies defined in subsection (2) of section 76.02, and on or before the first day of July in the case of companies defined in subsections (3), (4) and (5) of section 76.02 shall, according to their best knowledge and judgment, ascertain and determine the true cash value of the property of each company within the state. Every such company after having filed its annual report pursuant to section 76.05 and before the first day of May shall be entitled, on its own motion, to a preliminary hearing, and to present evidence before the commission relating to the value of the property of such company, or to the value of the general property of the state. On request, in writing, for such hearing, or presentation, the commission shall appoint a time and place therefor within the period aforesaid, the same to be conducted in such manner as the commission shall direct. Such preliminary hearing shall not impair or affect the right to further hearing provided for in section 76.10.

Subsection (3) of said section is amended by striking out the figures "1211—5" and by inserting in place thereof the figures "76.05".

SECTION 10. Section 1211—9 of the statutes is renumbered to be section 76.09 GENERAL VALUATION OF PROPERTY OF STATE and is amended by striking out the figures "1069" and by inserting in place thereof the figures "70.57".

SECTION 11. Section 1211—10 of the statutes is renumbered to be section 76.10 and is amended to read:

76.10 REVIEW OF ASSESSMENT. *After the preliminary assessments have been determined as provided in section 76.08 * * * the commission shall * * * continue in session from day to day, unless adjourned for a longer time, for such period as may be necessary, not later than the fifteenth day of May * * * following, for the purpose of reviewing the valuation*

and assessment of the property of the companies *on the assessment rolls*, defined in subsection (2) of section * * * 76.02, *and until September 1, the companies defined in subsections (3), (4) and (5) of section 76.02, * * ** and the valuation of the general property of the state. Any such company interested shall have the right to appear and be heard as to the value and assessment of the property of such company and the tax to be levied thereon, and as to the value of the general property of the state; and the commission may, on such application, or of its own motion, correct the valuation or assessment of such company in such manner as will in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state, and may correct the valuation of the general property of the state. The assessed value of the property of a company as it appears on the roll shall not be increased without notice to the company by registered letter that such increase is contemplated and fixing the time for a hearing in relation thereto. The attorney-general shall attend at such hearings and represent the interests of the state.

SECTION 12. Section 1211—11 of the statutes is renumbered to be section 76.11 CHANGES IN GENERAL VALUATION and is amended by striking out the figures "1211—9", "1211—10", "1211—2" and "1069" where they occur in said section and by inserting in place thereof respectively the figures "76.09", "76.10", "76.02" and "70.57".

SECTION 13. Section 1211—12 of the statutes is renumbered to be section 76.12 AGGREGATE STATE AND LOCAL TAXES.

SECTION 14. Section 1211—13 of the statutes is renumbered to be section 76.13 DEFECTIVE RETURNS; PENALTY and is amended by striking out the figures "1211—12" and by inserting in place thereof the figures "76.12".

SECTION 15. Section 1211—14 of the statutes is renumbered to be section 76.14 AVERAGE RATE APPLIED TO COMPANIES and is amended by striking therefrom the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 16. Section 1211—15 of the statutes is renumbered to be section 76.15 and is amended to read:

76.15 LEVY; TAX ROLL; LIEN. * * * (1) The commission shall compute and levy a tax upon the property of each company defined in section * * * 76.02, as assessed

at the average rate of taxation determined as aforesaid, and the amount of tax to be paid by each such company shall be extended upon the assessment roll opposite the description of the property of the respective companies. The tax roll for railroad and telegraph companies shall be completed before the * * * *fifteenth day of May* of each year, and for street railway and light, heat and power companies and conservation and regulation companies before the * * * *fifteenth day of September* of each year; and the commission shall thereupon attach to each such roll a certificate signed by the members thereof, or by a majority of them, which shall be as follows:

"We do hereby certify that the foregoing tax roll includes the property of all railroad, street railway or telegraph companies or conservation and regulation companies, as the case may be, defined in section * * * 76.02, liable to taxation in this state; that the valuation of the property of each company as set down in said tax roll is the true cash value thereof according to our best knowledge and judgment, and that we have assessed and levied the taxes thereon charged in said tax roll at the average rate of taxation in this state, as required by law."

(2) Every tax roll shall thereupon forthwith be delivered to the state treasurer, who shall immediately notify, by registered mail, the several companies taxed therein to pay the tax extended thereon to the state treasurer, as follows: In the case of railroad and telegraph companies, one-half of the amount of such tax on or before the first day of * * * *June* and one-half on or before the first day of * * * *October* of the same year; and in the case of all other companies on or before the first day of December of the same year. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of such company prior to all other liens, claims and demands whatsoever, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

SECTION 17. Section 1211—16 is renumbered to be section 76.16 REASSESSMENT. The two paragraphs are numbered to be respectively subsections (1) and (2). Said numbered subsection (1) is amended by striking therefrom the figures "1211—15" and by inserting in place thereof the figures "76.15". And said numbered subsection (2) is amended by striking therefrom

the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 18. Section 1211—17 of the statutes is renumbered to be section 76.17 IMMATERIAL IRREGULARITIES.

SECTION 19. Section 1211—18 of the statutes is renumbered to be section 76.18 PRESUMPTION OF REGULARITY.

SECTION 20. Section 1211—19 of the statutes is renumbered to be section 76.19 ACTIONS; PRELIMINARY DETERMINATION OF AMOUNT DUE and is amended by striking out the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 21. Section 1211—20 of the statutes is renumbered to be section 76.20 ACTION AGAINST STATE; LIMITATION and is amended by striking therefrom the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 22. Section 1211—21 of the statutes is renumbered to be section 76.21 VENUE; CALLING IN JUDGE; ADJOURNMENT and is amended by striking out the figures "1211—2", "1211—16", "1211—19" and "1211—20" where they occur in said section and by inserting in place thereof respectively the figures "76.02", "76.16", "76.19" and "76.20".

SECTION 23. Section 1211—22 of the statutes is renumbered to be section 76.22 TAX LIEN; SALE and is amended by striking from the second line thereof the figures "1211—2" and by inserting in place thereof the figures "76.02" and by striking from the last line thereof the figures "1211—21" and by inserting in place thereof the figures "76.21".

SECTION 24. Section 1211—23 of the statutes is repealed.

SECTION 25. Section 1211—24 of the statutes is renumbered to be section 76.23 and is amended to read:

76.23 EXEMPTION FROM OTHER TAXATION. * * *
The taxes imposed by this chapter upon the property of the companies defined in section * * * 76.02 shall be in lieu of all other taxes on such property necessarily used in the operation of the business of such companies in this state, except that the same shall be subject to special assessment for local improvements in cities and villages * * *. The taxes so imposed and paid by such companies shall also be in lieu of all taxes on the shares of stock of such companies owned or held by individuals of this state and such shares of stock in the hands of individuals shall be exempt from further taxation.

SECTION 26. Section 1211—25 of the statutes is renumbered to be section 76.24 PAYMENT INTO GENERAL FUND and is amended by striking out the figures "1211—2" and by inserting in place thereof the figures "76.02".

SECTION 27. Section 1211—26 of the statutes is renumbered to be section 76.25 EXPERTS AND EMPLOYEES.

SECTION 28. Section 1211—27 of the statutes is renumbered to be section 76.26 COURT FEES and is amended by striking out the figures and word "1211—1 to 1211—30" and by inserting in place thereof the figures and word "76.01 to 76.29".

SECTION 29. Section 1211—28 of the statutes is renumbered to be section 76.27 and is revised to read:

76.27 DISTRIBUTION TAX ROLLS. Within thirty days after certification of the tax rolls referred to in section 76.15, supplementary tax rolls shall be certified to the state treasurer showing the proper amount of tax payable to each town, city and village, and the amount to be retained by the state pursuant to section 76.28. These rolls shall be known as "Distribution tax rolls".

SECTION 30. Section 1211—29 of the statutes is renumbered to be section 76.28 APPORTIONMENT OF TAX RECEIPTS; TERMINALS and subsection (1) is amended by striking out the figures "1211—2" where they occur twice in said section and by inserting in place thereof the figures "76.02"; also by striking out the figures "1211—8" where they occur in said subsection and by inserting in place thereof the figures "76.08".

SECTION 31. Section 1211—30 of the statutes is renumbered to be section 76.29 DISTRIBUTION TAX TO MUNICIPALITIES. Subsection (1) thereof is amended by striking out the figures "1211—2" and "1211—8" where they occur in said section and by inserting in place respectively the figures "76.02" and "76.08". Subsection (2) thereof is amended by striking out the figures and word "1211—29 and 1211—30" and by inserting in place thereof the figures and word "76.28 and 76.29".

SECTION 32. A new subsection is added to section 76.29 to read:

(76.29) (3) If in any case after the distribution tax rolls referred to in section 76.27 have been certified to the state treasurer, an error is found to have been made in any report, statement or computation, materially affecting the apportionment of the tax, the same may be corrected in any of the three years next fol-

lowing, by making the proper addition to or deduction from the tax payable to any district, as the case may be.

INSURANCE AND GUARANTY COMPANIES.

SECTION 33. Section 1211—31 of the statutes is renumbered to be section 76.30 FIRE AND MARINE COMPANIES; LICENSE FEES. Subsection (2) is amended by striking therefrom the figures "1211—35" and by inserting in place thereof the figures "76.34".

SECTION 34. Section 1211—32 of the statutes is renumbered to be section 76.31 LICENSE FEES; CALCULATION OF.

SECTION 35. Section 1211—33 of the statutes is renumbered to be section 76.32 CASUALTY COMPANIES; LICENSE FEE.

SECTION 36. Section 1211—34 of the statutes is renumbered to be section 76.33 FIRE COMPANIES; LICENSE FEES; REPORTS, and is amended by striking therefrom the figures "1211—31" and by inserting in place thereof the figures "76.30".

SECTION 37. Section 1211—35 of the statutes is renumbered to be section 76.34 LIFE INSURANCE COMPANIES TO PAY ANNUAL LICENSE. Subsection (2) thereof is amended by striking therefrom the figures "1211—36" and by inserting in place thereof the figures "76.35". Subsection (4) of said section is renumbered to be subsection (3).

SECTION 38. Section 1211—36 of the statutes is renumbered to be section 76.35 INCREASE OF FEE OF FOREIGN COMPANY.

SECTION 39. Section 1211—37 of the statutes is renumbered to be section 76.36 FOREIGN INSURANCE COMPANIES; RECIPROCAL TAXATION and is amended by striking therefrom the figures "1211—35" and by inserting in place thereof the figures "76.34".

SECTION 40. Section 1211—38 of the statutes is renumbered to be section 76.37 LICENSE; ISSUANCE; COLLECTION OF FEES. The subsection designation "(1)" is placed before the first word of the section, namely, "Every". The figures and word "1211—31 and 1211—35" are stricken from the second line of the first subsection and the figures and word "76.30 and 76.37" are inserted in place thereof. Subsections (2), (3) and (4) of said section are amended by striking therefrom the

figures and word "1211—31 to 1211—38" where they occur and by inserting in each place thereof the figures "76.30 to 76.37".

TELEPHONE LINES.

SECTION 41. Section 1211—39 of the statutes is renumbered to be section 76.38 LICENSE FEES.

SLEEPING CAR, EXPRESS, FREIGHT LINE AND EQUIPMENT COMPANIES.

SECTION 42. Section 1211—40 of the statutes is renumbered to be section 76.39 DEFINITIONS.

SECTION 43. Section 1211—41 of the statutes is renumbered to be section 76.40 REPORTS. The introductory paragraph and subsection (6) of said section are amended by striking therefrom the figures "1211—40" and by inserting in each place thereof the figures "76.39".

SECTION 44. Section 1211—42 of the statutes is renumbered to be section 76.41 ASSESSMENTS; EXEMPTION, and is amended by striking from the two places where said figures "1211—40" occur and by inserting in each place thereof the figures "76.39".

SECTION 45. Section 1211—43 of the statutes is renumbered to be section 76.42 METHOD OF ASSESSMENT. The introductory paragraph of said section is amended by striking from said paragraph the figures "1211—41" and "1211—40" where they occur and by inserting respectively the figures "76.40" and "76.39". The subsection designations "(a)", "(b)" and "(c)" are changed to "(1)", "(2)" and "(3)" respectively.

SECTION 46. Section 1211—44 of the statutes is renumbered to be section 76.43 FAILURE TO REPORT; NONPAYMENT; ACTION FOR COLLECTION and the subsections are amended as follows:

Subsection (1) is amended by striking from the second line the figures "1211—40" and by inserting in place thereof the figures "76.39"; by striking from the third line the figures "1211—41" and by inserting in place thereof the figures "76.40"; and by striking from the last line thereof the figures and words "(c) of section 1211—43" and by inserting in place thereof the figures and words "(3) of section 76.42".

Subsection (3) is amended by striking from the first line the figures "1211—40" and by inserting in place thereof the figures "76.39".

Subsection (4) is amended by striking from the first and second lines the figures "1211—40" and by inserting in each place thereof the figures "76.39"; by striking from the third line the figures "1211—465 (1211—46m)" and by inserting in place thereof the figures "76.46": and by striking from the sixth line the figures "1211—44" and by inserting in place thereof the figures "76.43".

SECTION 47. Section 1211—45 of the statutes is renumbered to be section 76.44 ESTOPPEL BY FAILURE TO REPORT, and is amended by striking from the second line the figures "1211—40" and by inserting in place thereof the figures "76.39".

SECTION 48. Section 1211—46 of the statutes is renumbered to be section 76.45 INVESTIGATION; APPORTIONMENT OF PROPERTY; LEVY; TAX ROLL and is amended by striking from the third line thereof the figures "1211—40" and by inserting in place thereof the figures "76.39"; and by striking from the third from the last line the figures "1211—45" and by inserting in place thereof the figures "76.44".

SECTION 49. Section 1211—46m of the statutes is renumbered to be section 76.46 REASSESSMENT OF TAXES; TAXES NOT ILLEGAL UNLESS UNJUST. The subsections are amended as follows:

Subsection (1) is amended by striking from the third line thereof the figures and word "1211—40 to 1211—46m" and by inserting in place thereof the figures and word "76.39 to 76.46".

Subsection (2) is amended by striking from the first line thereof the figures "1211—40" and by inserting in place thereof the figures "76.39" and by striking from the sixth line thereof the figures and word "1211—40 to 1211—46m" and by inserting in place thereof the figures and word "76.39 to 76.46".

Subsection (3) is amended by striking from the second line thereof the figures "1211—40" and by inserting in place thereof the figures "76.39".

WATER, LIGHT, HEAT AND POWER COMPANIES.

SECTION 50. Section 1211—47 of the statutes is renumbered to be section 76.47 NATURE OF BUSINESS AND TAXING UNIT DEFINED. The introductory paragraph of subsection (1) is amended by striking therefrom the figures "1211—2" and by inserting in place thereof the figures "76.02".

Paragraph (e) of subsection (1) of said section is amended to read:

(76.47) (1) (e) The improvement of navigation of public streams or other public waters, together with all real estate used in such business and necessary to the prosecution thereof; *the property and franchises described in paragraphs (a), (b), (c), (d) and (e)* 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 provided in sections * * * 76.47 to * * * 76.53, inclusive.

A new subsection of section 76.47 is created:

(76.47) (2) In case the property of any public utility described in paragraphs (a) to (e) of subsection (1) is physically connected and operated in connection with any one or more public utilities therein described, all such property shall be included, valued, and assessed, as a single item.

Subsection (2) of said section is renumbered to be subsection (3) and is amended by striking out the figures "1087" and by inserting in place thereof the figures "70.74".

SECTION 51. Section 1211—48 of the statutes is renumbered to be section 76.48 TAX COMMISSION TO ASSESS INTER-DISTRICT UTILITIES.

SECTION 52. Section 1211—49 of the statutes is renumbered to be section 76.49 REPORTS TO TAX COMMISSION and is amended by striking from the third line thereof the figures and word "1211—47 to 1211—53" and by inserting in place thereof the figures "76.47 to 76.53".

SECTION 53. Section 1211—50 of the statutes is renumbered to be section 76.50 JUDICIAL REVIEW OF ASSESSMENT and is amended by striking from the second and fourth lines thereof the figures "1211—48" and by inserting in place the figures "76.48"; also by striking from the fifth line the figures "1211—51" and by inserting in place thereof the figures "76.51".

SECTION 54. Section 1211—51 of the statutes is renumbered to be section 76.51 NONPAYMENT; PAYMENT A CONDITION PRECEDENT OF CONTEST and is amended by striking from the third line thereof the figures and word "1211—47 to 1211—53" and by inserting in place thereof "76.47 to 76.53".

SECTION 55. Section 1211—52 of the statutes is renumbered to be subsection (1) of section 76.52 REASSESSMENT and is amended by striking from the second line thereof the figures and

word "1211—47 to 1211—53" and by inserting in place thereof the figures and word "76.47 to 76.53".

SECTION 56. A new subsection of section 76.52 is created:

(76.52) (2) If in any case after certifying the assessment to any town, city or village clerk as provided in section 76.48, an error is found to have been made in any report, statement or computation used in apportioning any valuation or assessment under sections 76.41 to 76.53, both inclusive, the same may be corrected, by adding to or deducting from as the case may be, the valuation to be assigned to any district or districts in any of the three years next following.

SECTION 57. Section 1211—53 of the statutes is renumbered to be section 76.53 FRANCHISE FEE NOT AFFECTED and is amended by striking therefrom the figures and word "1211—47 to 1211—53" and by inserting in place thereof the figures and word "76.47 to 76.53".

SECTION 58. This act shall take effect upon passage and publication.

Approved March 24, 1921.

No. 20, S.]

[Published March 26, 1921.

CHAPTER 60.

AN ACT to repeal sections 11.18 to 11.53, both inclusive, of the statutes, relating to the coupon ballot.

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

SECTION 1. Sections 11.18 to 11.53, both inclusive, of the statutes, are repealed.

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

Approved March 24, 1921.

No. 64, S.]

[Published March 26, 1921.

CHAPTER 61.

AN ACT to amend section 925—31c of the statutes, relating to compensation of city officers and employes.

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

SECTION 1. Section 925—31c of the statutes is amended to read: Section 925—31c. No officer or employe receiving a salary