

1971 Senate Bill 34

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CHAPTER 23, Laws of 1971

AN ACT to repeal 76.02 (6); and to amend 76.01, 76.07 (1) and (2), and 76.13 (1) of the statutes, relating to taxation of express companies on local tax rolls.

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

SECTION 1. 76.01 of the statutes is amended to read:

76.01 The department of revenue shall make an annual assessment of the property of all railroad companies, of all light, heat and power companies, of all telegraph companies, of all conservation

and regulation companies, of all sleeping car companies, of all air carriers, ~~of all express companies,~~ and of all pipe-line pipeline companies, within this state, for the purpose of levying and collecting taxes thereon, as provided in this chapter.

SECTION 2. 76.02 (6) of the statutes is repealed.

SECTION 3. 76.07 (1) and (2) of the statutes are amended to read:

76.07 (1) The department on or before June 15 in each year in the case of railroad companies, telegraph companies ~~and~~ and sleeping car companies ~~and express companies,~~ and on or before August 15 in the case of light, heat and power companies, air carrier companies, conservation and regulation companies, and pipe-line pipeline companies, shall, according to its best knowledge and judgment, ascertain and determine the full market value of the property of each company within the state.

(2) The value of the property of each of said companies for assessment shall be made on the same basis and for the same period of time, as near as may be, as the value of the general property of the state is ascertained and determined. The department shall prepare an assessment roll and place thereon after the name of each of said companies assessed, the following general description of the property of such company, to wit: "Real estate, right of way, tracks, stations, terminals, appurtenances, rolling stock, equipment, franchises and all other real estate and personal property of said company," in the case of railroads, and "Real estate, right of way, poles, wires, conduits, cables, devices, appliances, instruments, franchises and all other real and personal property of said company," in the case of telegraph, light, heat and power companies and conservation and regulation companies, and "Real estate, appurtenances, rolling stock, equipment, franchises, and all other real estate and personal property of said company," in the case of sleeping car ~~and~~ and air carrier ~~and express~~ companies, and "Land and land rights, structures, improvements, mains, pumping and regulation equipment, services, appliances, instruments, franchises and all other real and personal property of said company," in the case of pipe-line pipeline companies, which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein.

SECTION 4. 76.13 (1) of the statutes is amended to read:

76.13 (1) The department shall compute and levy a tax upon the property of each company defined in ~~section s.~~ s. 76.02, as assessed in the manner specified in ~~sections ss.~~ ss. 76.07 and 76.08, 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 a tax roll opposite the description of the property of the respective companies. The tax rolls for all companies required to be assessed on or before June 15 in each year under ~~section s.~~ s. 76.07 (1) shall be completed on or before June 20, and for all companies required to be assessed on or before August 15 in each year under ~~section s.~~ s. 76.07 (1) shall be completed on or before September 15; and the department shall thereupon attach to each such roll a certificate signed by the secretary of revenue, which shall be as follows:

"I do hereby certify that the foregoing tax roll includes the property of all railroad, light, heat and power, telegraph companies, ~~express and~~ sleeping car companies, air carrier companies, conservation and regulation companies, or pipeline companies, as the case may be, defined in ~~section s.~~ s. 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 full market value thereof as assessed by the department of revenue, except as changed by court judgment,

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and that the taxes thereon charged in said tax roll have been assessed and levied at the average rate of taxation in this state, as required by law."
