

deemed guilty of a misdemeanor and upon conviction thereof shall be punished for the first offense by a fine of not less than ten dollars nor more than one hundred dollars, and for a second or subsequent offense by a fine of not less than one hundred nor more than five hundred dollars, or by imprisonment for not more than one year, or by both such fine and imprisonment.

20.565 All moneys collected or received by each and every person for or in behalf of the board of examiners of architects shall be paid within one month of receipt into the general fund of the state treasury. All moneys so deposited are appropriated for said board to carry into effect the provisions of section 1636—215 of the statutes.

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

Approved July 12, 1917.

No. 643, A.]

[Published July 14, 1917.

CHAPTER 645

AN ACT to amend sections 51.44 and 51.45 and to repeal section 51.46 of the statutes, relating to the assessment and distribution of the valuation of water, light, heat and power companies extending into two or more assessment districts; and to create a new section 51.46 providing for appeals from determination of the tax commission thereunder.

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

SECTION 1. Sections 51.44 and 51.45 of the statutes are amended to read: 51.44 If the property or business of any such person, company or corporation extends into two or more assessment districts * * * *the tax commission shall assess all the property of such person, company or corporation, and extend on the assessment rolls of * * * the respective assessment 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, provided, however, that in determining the amount of business transacted in each such district and also the total amount transacted, receipts derived from current delivered at wholesale to another utility shall not be taken into consideration in determining such proportion.* The amount so assessed shall be subject to the same tax rate as other property in said district. *The assessment assigned to each*

district shall be certified to the clerk of such district on or before September first and shall by such clerk be spread upon the assessment roll of his district.

51.45 * * * When so requested by the tax commission every person, company or corporation, subject to assessment under the provisions of said sections, 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 verified by such officers of the company or other persons as the commission may require.

SECTION 2. Section 51.46 of the statutes is repealed.

SECTION 3. A new section is added to the statutes to be numbered and to read: 51.46 Any person, firm or corporation, or any town, city or village mentioned in section 51.44 claiming to be aggrieved thereby may appeal to the circuit court of Dane county from any assessment or apportionment made by the commission under said section 51.44, and, except as provision is otherwise made by section 51.47 or any other statute, such appeal shall be taken and perfected in the following manner: There shall be filed in the office of the tax commission, within sixty days after the certification of such determination by the commission, a declaration in writing that the town, city or village, naming the same, in whose behalf such appeal is taken appeals to the circuit court of Dane county from such determination, and that such appeal has been authorized by an order or resolution of the board of supervisors of the town, common council of the city, or trustees of the village in whose behalf such appeal is taken. Such declaration shall be signed by the chairman of the town, mayor of the city or president of the village in whose behalf the appeal is taken, or by a member of the governing body thereof. Within thirty days after the filing of such declaration the commission shall file with the clerk of the circuit court of Dane county originals or certified copies of any and all papers, reports and records filed with the commission or used by it in making such determination, and within ten days after such filing of said papers by the commission, it shall mail to the clerk of each town, city or village which may be affected by said appeal a copy of such declaration and a statement of the fact and date of the filing of such papers with the clerk of said

court. Within twenty days after the mailing of such copy and statement to said clerks, unless such time be enlarged by said court upon a showing made, any town, city or village affected or which may be affected by such distribution may cause its appearance to be entered in the matter of said appeal by filing with said court clerk an appearance in writing, signed as is a declaration hereunder, or by any attorney on behalf of such municipality so appearing. When so authorized, the interests of the town, city or village authorizing the same shall be in charge of the chairman, mayor or president thereof, unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. Not earlier than thirty days after the filing of said papers by the commission with said court clerk, the appellant or any municipality appearing may, on notice to all parties who shall then have appeared, apply to the court for an order fixing the time for the trial of said appeal; and the court shall by order fix the time of such trial and adjournments thereof may be had from time to time as ordered by the court. Said appeal shall be deemed an action in said court, subject, however, to the provisions of law for a change of the place of trial or the calling in of another judge. On the trial of such appeal the appellant or any party who has appeared in the action as herein provided may offer evidence in support of or in opposition to said appeal, and the judgment of the court may be an affirmance of the determination of the commission or the establishment of a new determination based on all of the papers, reports and records filed by the commission and the evidence submitted upon the trial. The determination of the court shall be certified by the clerk thereof to the tax commission, which shall substitute the same for the determination made by it. If any such appeal cannot be tried and the court's judgment thereon made in time to take the place of the original determination made by the commission for said year, the taxes shall be distributed in accordance with the commission's determination, and when the appeal is completed and the court's judgment certified thereon, as above provided, the inequalities or errors in the distribution under the original determination shall be remedied and compensated in the distribution of the taxes of such company next following the trial and judgment upon said appeal in the following manner: Each town, city and village, whose portion of such tax shall be determined by such appeal to have been too great, shall be debited a sum equal to such excess, and such town, city and village whose

portion of such tax shall be determined by such appeal to have been too small, shall be credited a sum equal to such deficiency, and additions to and subtractions from the taxes of such company distributed to and among such towns, cities and villages, in the distribution next following such judgment, shall be made accordingly. In its judgment the court shall determine also the amount of costs, if any, which shall be recoverable in the action, in whose favor and against whom such recovery shall be had, and the same shall have the force and effect of a money judgment in favor of and against the towns, cities and villages indicated in such judgment. Any municipality aggrieved by a judgment entered upon an appeal hereunder may appeal therefrom to the supreme court within the time and in the manner provided for an appeal from the orders of the circuit court, except that it shall not be necessary for any party to said appeal to execute, serve or file the undertaking required by section 3052 of the statutes in order to perfect such appeal; but all such appeals shall be placed on the calendar of the supreme court and brought to a hearing in the same manner as state cases on such calendar.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 12, 1917.

No. 667, A.]

[Published July 14, 1917.

CHAPTER 646

AN ACT to create section 1747e—1 and to amend sections 1747g and 1791L of the statutes, relating to trusts, monopolies and restraints of trade.

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

SECTION 1. There is added to the statutes a new section to read: Section 1747e—1. Whenever the attorney-general shall file with any circuit court commissioner of this state a written statement or declaration that he has reason to believe and does believe that a contract, agreement, combination, trust or conspiracy in restraint of trade as defined by section 1747e or 1791j exists or that a violation of said or either of said sections has occurred in this state, or in any locality thereof, it shall be the duty of said circuit court commissioner to issue his subpoena for such persons as may be requested by the attorney-general, requiring them to appear before him at a time and place to be fixed in said subpoena. Said subpoena may also require the pro-