

the event of an application for rehearing before the commissioner, he shall stay his action in question pending the rehearing upon such reasonable terms and conditions as he may impose. The action of the commissioner shall not become effective for a period of 10 days provided review proceedings are commenced within said period. The pendency of a review of any disapproval or other order of the commissioner made under the provisions of subsection (5) shall suspend such disapproval or order on such reasonable terms and conditions as may be imposed by the court. The aggrieved party shall make application to the court for an order fixing such terms and conditions within 10 days after the commencement of such proceedings.

(17) **CONSTITUTIONALITY.** If any section, subsection, subdivision, paragraph, sentence or clause in this section is held invalid or unconstitutional, such decision shall not affect the remaining portions of this section.

SECTION 4. This act shall take effect October 1, 1947.

Approved July 30, 1947.

No. 102, S.]

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### CHAPTER 488.

AN ACT to amend 76.01, 76.07 (1) and (2), 76.13 (1) and (2), 76.28 (1) to (3), 76.29 (1) and (4); and to create 76.02 (5b) and 76.28 (7) of the statutes, relating to taxation of pipe line companies.

*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 taxation shall make an annual assessment of the property of all railroad companies, of all street railway 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 companies, within this state, for the purpose of levying and collecting taxes thereon, as provided in this chapter.

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

76.07 (1) The department on or before June 1 in each year

in the case of railroad companies, telegraph companies, sleeping car companies and express companies, and on or before August 1 in the case of street railway companies, light, heat and power companies, air carrier companies, \* \* \* conservation and regulation companies, and *pipe line 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 street railways, 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, 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 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 3. 76.13 (1) and (2) of the statutes are amended to read:

76.13 (1) The department shall compute and levy a tax upon the property of each company defined in section 76.02, as assessed in the manner specified in sections 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 roll for \* \* \* *all companies required to be assessed on or before June 1 in each year under section 76.07 (1)* shall be completed on or before June 5 of each year, and for \* \* \* *all companies required to be assessed on or before August 1 in each year under section 76.07 (1)* shall be completed on or before September 15 of each year; and the department shall thereupon attach to each such roll a certificate signed by the commissioner of taxation, which shall be as follows:

“I do hereby certify that the foregoing tax roll includes the property of all railroad, street railway, light, heat and power, telegraph companies, express and sleeping car companies, air carrier companies, \* \* \* conservation and regulation companies, or pipe line 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 full market value thereof as assessed by the department of taxation, except as changed by order of the board of tax appeals, 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.”

(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 \* \* \* *companies assessed on or before June 1*, not less than one-half of the amount of such tax on or before June 25 and the remainder on or before October 15 of the same year; and in the case of all other companies on or before December 1 of the same year. The taxes extended against any company after the same becomes 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 4. 76.28 (1), (2) and (3) of the statutes are amended to read:

76.28 (1) The state shall retain 15 per cent of the taxes paid into the treasury by any street railway company, light, heat and power company or conservation and regulation company de-

fined by section 76.02, and 20 per cent of such taxes shall be distributed to the counties and 65 per cent shall be distributed to the towns, cities and villages, within or through which the business of such company was carried on and operated in proportion, as near as may be, to the property located and business transacted within each such town, city and village \* \* \*.

\* \* \* In determining the amount of business transacted, receipts derived from \* \* \* *electrical energy delivered at wholesale to another utility, \* \* \* electric co-operative association or power district for purposes of distribution and resale*, shall not be taken into consideration in determining such proportion. \* \* \*

(2) The amount of tax received by any town, in any county having a population of 250,000 or more, from the state treasurer, \* \* \* *as specified in subsection (1)*, may be apportioned as follows, if the town board of any such town shall by resolution so determine: Eighty per cent shall be retained by the town treasurer and the remaining 20 per cent shall be immediately apportioned to the various school districts or parts of school districts within said town on the basis of the last school census by the town board.

(3) In all counties having a population of 50,000 or less, 50 per cent of the amount of taxes received by any town or village from the state treasurer \* \* \* *as specified in subsection (1)* shall be retained by the treasurer thereof for general town or village purposes, and the remaining 50 per cent shall be equitably apportioned by the town board or village trustees to the various school districts or parts of school districts in which the property of such company is located, in proportion to the amount which the property of such company within each such school district bears to the total valuation of the property of such company in the town or village or part thereof; provided, that no such school districts shall in any event receive from this fund an amount, which when added to all other aids received from both county and state, shall exceed the actual cost of operating and maintaining its school. Where any joint school district lies partly in a county having a population of 50,000 or less and partly in a county having a population of more than 50,000 such apportionment shall be made to the district by the governing body of every city, village and town in which a portion of such joint school district lies. Any excess above this amount shall be retained by and is allotted to the town or village. Where property of any such company is situated

on a highway which divides 2 districts, the value of such property shall be apportioned equally between such 2 districts.

SECTION 5. 76.29 (1) and (4) of the statutes are amended to read:

76.29 (1) When the taxes due from any street railway company, light, heat and power company \* \* \*, conservation and regulation company, or *pipe line company* defined in section 76.02, or the taxes due from any company on account of any dock, pier, wharf or grain elevator separately valued under section 76.16, shall be paid in whole or in part to the state treasurer, he shall forthwith notify the secretary of state of the name of such company and the amount of the payment, and the secretary of state shall audit the amounts payable to each municipality and the treasurer shall pay the same. In case only a part of the tax due from any such company is paid, a proportionate part shall be audited and paid to the municipalities. If a tax due from any such company becomes delinquent and is subsequently collected or paid into the state treasury with interest thereon, the interest on the amount to be distributed to municipalities shall also be distributed to the municipalities in the same proportion as herein provided for payment of the tax itself.

(4) Any street railway company, light, heat and power company \* \* \*, conservation and regulation company, or *pipe line company* defined by section 76.02, shall be entitled in the payment of all taxes on operating property assessed to it under this chapter to pay over to the state treasurer the public orders of any county, town, city or village received by it in the regular course of its business as established by the affidavit of its treasurer or assistant treasurer to an amount equal to that portion of the tax of such company which is distributable to the respective towns, cities, villages and counties, the orders of which are offered in payment of such tax. In the event the state treasurer shall receive from any such company an amount of such orders issued by any such municipality in excess of the amount of the tax distributable to such municipality the company paying the same shall receive back such orders to the amount of such excess and pay to the state treasurer other suitable funds in lieu thereof.

SECTION 6. 76.02 (5b) of the statutes is created to read:

76.02 (5b) Any person, association, company or corporation

which is not a light, heat and power company as defined by section 76.02 (8) and which is engaged in the business of transporting or transmitting gas, gasoline, oils, motor fuels, or other fuels, by means of pipe lines shall be deemed a pipe line company.

SECTION 7. 76.28 (7) of the statutes is created to read:

76.28 (7) Twenty-five per cent of the taxes paid into the treasury by any pipe line company defined by section 76.02 shall be allocated to the areas served by the distributing gas utilities in proportion that the wholesale sales to each such gas utility bears to the total wholesale sales within the state. The taxes thus allocated shall be paid to the towns, villages and cities in each such area in proportion to the retail sales in each town, village and city. The remainder of the taxes shall be distributed as follows: Fifteen per cent thereof shall be retained by the state and 65 per cent shall be distributed to the towns, villages and cities and 20 per cent shall be distributed to the counties within which the property of the company is located, in proportion as near as may be to the property located in each such town, village, city and county. The provisions of 76.28 (2) and (3) relating to distribution of taxes to school districts shall apply to the taxes of pipe line companies.

Approved July 30, 1947.

No. 119, S.]

[Published August 7, 1947.

### CHAPTER 489.

AN ACT to amend 70.11 (28) of the statutes, relating to exempting from taxation memorial halls and grounds of the Polish Legion of American Veterans.

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

70.11 (28) of the statutes is amended to read:

70.11 (28) All memorial halls and the real estate upon which the same are located, owned and occupied by \* \* \* any organization of United States war veterans organized in this state pursuant either to chapter 180, or to federal law containing permanent memorial tablets with the names of former residents of any given town, city or county, who lost their lives in the