

2. Such examiners shall be physicians duly licensed to practice in this state. * * * The fee for such examination, to be paid by the applicant for examination before the certificate shall be granted, shall not exceed * * * *two* dollars. The county or *asylum* physician of any county, shall, upon request, make the necessary examination and issue such certificate, if the same can be properly issued, without charge to the applicant, if said applicant be indigent.

* * * 3. Any county clerk who shall unlawfully issue a license to marry to any person who fails to present and file the certificate provided by subsection 1 of this section, or any party or parties having knowledge of any matter relating or pertaining to the examination of any applicant for license to marry, who shall disclose the same, or any portion thereof, except as may be required by law, shall upon proof thereof be * * * *punished by a fine of not more than one hundred dollars or by imprisonment not more than six months.*

* * * 4. Any physician who shall knowingly and willfully make any false statement in the certificate provided for in subsection 1 of this section shall be * * * *punished by a fine of not more than one hundred dollars or by imprisonment not more than six months.*

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

Approved August 10, 1915.

No. 723, A.]

[Published August 12, 1915.

CHAPTER 526.

AN ACT to repeal subdivision (f) of section 51.43, to create subsection (5a) of section 51.02, and to amend section 51.01, the first paragraph of section 51.05, section 51.07, subsection (3) of section 51.08, the first and second paragraphs of section 51.15, subsection (1) of section 51.29, subsection (1) of section 51.30 and subdivision (e) of section 51.43 of the statutes, relating to the assessment and taxation of conservation and regulation companies.

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

SECTION 1. Subdivision (f) of section 51.43 of the statutes is repealed.

SECTION 2. There is added to the statutes subsection (5a) of section 51.02 to read: (51.02) (5a) Any company or corporation organized under the laws of this state for the conserva-

tion and regulation of the height and flow of water in public reservoirs within this state, shall be deemed a conservation and regulation company.

SECTION 3. Section 51.01, the first paragraph of section 51.05, section 51.07, subsection (3) of section 51.08, the first and second paragraphs of section 51.15, subsection (1) of section 51.29, subsection (1) of section 51.30 and subdivision (e) of section 51.43 of the statutes are amended to read: 51.01 The tax commission shall make an annual assessment of the property of all railroad companies, of all street railway companies and electric 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.

(51.05) (First paragraph) Every company defined by section 51.02, operating in this state either a railroad, a street railway, a telegraph line or lines or a heat, light and power plant, *or a conservation and regulation company*, as the case may be, shall annually between the first day of July and the first day of September in each year, under oath of the president or other chief officer and the secretary, treasurer, auditor or superintendent of such company, make and file with the commission, in such form as it may prescribe, reports containing the following facts so far as any of them are applicable to the company making such report:

51.07 If any company defined in section 51.02 or its officers or agents shall refuse or neglect to make any reports required by section * * * 51.05 or by the commission, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts or papers when requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a summons, such company shall be estopped to question or impeach the action or determination of the commission except upon satisfactory proof of fraud or mistake injurious to the company. No company shall be allowed in any action or proceeding to question the amount or valuation of its property as assessed by the commission unless such company shall have made and filed with the commission a full and complete report of the facts and information prescribed by section * * * 51.05 and called for by the commission thereunder, provided that the refusal or neglect of such company to file the report in time may on application of the company and for good cause shown be excused by the commission on condition that such company shall

make a full and complete report of all facts and information mentioned in said section * * * 51.05 within fifteen days after notice by mail of the amount of the preliminary valuation of the property of such company, and shall appear before the commission before the time of the final hearing and make a full disclosure of all property liable to assessment and taxation under this chapter and show the full value of such property to the satisfaction of the commission.

(51.08) (3) For the purpose of determining the true cash value of the property of each company, appearing on the assessment roll, the commission may, if deemed necessary, view and inspect the property of such company and shall consider the reports filed in compliance with section * * * 51.05 and the reports and returns of the company filed in the office of any officer of this state, and such other evidence or information as may have been taken or obtained bearing upon the true cash value of the property of the company assessed. In case of companies which own or operate lines or roads lying partly within and partly without the state, the said commission shall only value and assess the property within this state. In determining the value of the portion within the state the commission may take into consideration the value of the entire system, the mileage of the whole system and of the part within this state, together with such other information, facts and circumstances as will enable it to make a substantially just and correct determination. When the true cash value of the property of a company within this state shall have been ascertained and determined the amount thereof shall be entered upon the assessment roll opposite the name of the company and shall be, and constitute, the assessment of the entire property of such company within this state for the levy of taxes thereon, subject to review and correction, as hereinafter provided. The commission shall thereupon give notice by mail to each company assessed of the amount of its assessment as entered upon such roll.

(51.15) The commission shall compute and levy a tax upon the property of each company defined in section 51.02, 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 first day of February of each year, and for street railway and light, heat and power companies and *conservation and regulation companies* before the first day of May of each year; and the commis-

sion 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 51.02, 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.”

(51.29) (1) The state shall retain fifteen per cent of the taxes paid into the treasury by any street railway company *or conservation and regulation company* defined by section 51.02, and eighty-five per cent of the taxes so paid by any such company 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.

(51.30) (1) When the taxes due from any street railway company *or conservation and regulation company* defined in section 51.02 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 eighty-five per cent of the tax shall also be distributed to municipalities in the same proportion as herein provided for payment of the tax itself.

(51.43) (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, 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 51.43 to 51.49 inclusive;*

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

Approved August 10, 1915.