

No. 514, S.]

[Published July 19, 1927.]

CHAPTER 394.

AN ACT to create section 70.015 of the statutes, relating to the assessment of property.

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

SECTION 1. A new section of the statutes is created to be numbered 70.015 and to read:

70.015 Whenever the governing body of any town, village, or city shall determine that an emergency exists in the assessment of the property of the taxation district and shall deem it necessary, after consultation with and approval by the tax commission, to employ expert or additional clerical or other help to aid in making an assessment in order that such assessment may be equitably made in compliance with law, such governing body shall have the power to employ such help as may be necessary and at such compensation as shall be approved by the tax commission. When so appointed such expert help, together with the assessor, shall have all the powers of an assessment board as provided in section 70.01.

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

Approved July 14, 1927.

No. 300, A.]

[Published July 19, 1927.]

CHAPTER 395.

AN ACT to repeal sections 194.01 to 194.08; to create sections 194.01 to 194.15, sections 76.54 and 20.495, subsection (5) of section 20.51 of the statutes, relating to the regulation of automobile common carriers, providing a penalty, and making appropriations.

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

SECTION 1. Sections 194.01 to 194.08 of the statutes are repealed.

SECTION 2. Seventeen new sections are added to the statutes

and a new subsection is added to section 20.51 to read: 194.01
In this chapter, unless the context otherwise requires:

(1) "Commission" means the railroad commission of Wisconsin.

(2) "Certificate" means the certificate issued by the railroad commission under the provisions of this chapter.

(3) "Permit" means a permit issued by the commission extending the operation of the certificate in accordance with the provisions of this chapter.

(4) "Public highway" means every street, road or highway in this state and includes any highway, state road, county road, public street, avenue, boulevard, driveway, or other place owned, maintained, controlled or used by the public or by the state, county, district or municipal officers for the use of the public as a highway.

(5) "Motor vehicle" includes all vehicles or machines propelled by any power other than muscular and used upon the public highways for the transportation of persons or property for compensation, but not including any vehicle usually operated on or over rails and used in the business of transporting persons or property for compensation.

(6) "Auto transportation company" means every person, firm, corporation or association, their lessees, trustees or receivers, appointed by any court whatsoever, owning, controlling, operating or managing any motor vehicle for compensation upon any public highway between fixed termini or over a regular route on the public highways of this state and affording a means of local street or highway transportation or interurban transportation similar to that afforded by street or interurban railways by indiscriminately accepting and discharging such persons as may offer themselves for transportation, or such freight or property as may be offered for transportation along the course on which such vehicle is operated, except such motor vehicles as are operated exclusively as school busses or as busses operated exclusively between hotels and railroad stations for the accommodation of patrons of such hotels, or such motor vehicles as are used or operated exclusively in transporting or delivering dairy or other farm products or agricultural or horticultural products from the point of production to the primary market, or to motor vehicles employed exclusively in transporting or delivering prop-

erty or freight within any city or village in this state or between contiguous villages or cities.

(7) "Urban busses" includes vehicles operating exclusively within one municipality; "interurban busses" includes all busses not defined as urban busses; "between fixed termini or over a regular route" means the termini or route between or over which any auto transportation company usually or ordinarily operates any motor vehicle even though there may be periodical or irregular departures from said termini or route.

194.02 No auto transportation company shall operate any motor vehicle for the transportation of persons or property for compensation on any public highway in this state, except in accordance with the provisions of this chapter and the rules and regulations established by the commission, and every such auto transportation company is declared to be a common carrier and is required to furnish reasonable, safe and adequate service and facilities at just and reasonable rates over such general routes or within such territory as may reasonably be required for such carrier operating individually or from such carrier and any other carrier whose business is regulated under any laws of the state of Wisconsin operating along the same or substantially the same route so as to assure adequate accommodations to the public in accordance with the provisions of this chapter, but no auto transportation company shall be permitted to operate any passenger carrying bus over any public highway of this state with any trailer or trailers attached.

194.03 The commission is vested with power and authority and it shall be its duty to supervise and regulate all auto transportation companies as defined in section 194.01, and to fix and determine just, fair, reasonable and sufficient rates, fares, charges and classifications; to regulate the facilities, accounts, service and safety of operations of each such auto transportation company; to regulate operating and time schedules so as to meet the needs of any community and so as to insure adequate transportation service to the territory traversed by such auto transportation companies and so as to prevent unnecessary duplication of service between these companies, and between such transportation companies and the lines of competing steam and electric railroads, and to that end the commission may require the coordination of the service and schedules of competing carriers by motor vehicles or electric and steam railroads; to require the filing

of annual and other reports, tariffs, schedules and other data by such auto transportation companies, and to supervise and regulate such auto transportation companies in all matters affecting the relation between such companies and the traveling public and between such companies and other common carriers for hire to the end that the provisions of this chapter may be fully and completely carried out. The commission shall have power and authority by general order or otherwise to prescribe rules and regulations in conformity with this chapter applicable to any and all such auto transportation companies.

194.04 The commission may at any time by order duly entered after a hearing and upon notice to the holder of any certificate hereunder and an opportunity to such holder to be heard, at which it shall be proved that such holder has wilfully violated or refused to observe any of the provisions of this chapter or of the orders or regulations prescribed by the commission, suspend, revoke, alter or amend any certificate or permit issued under the provisions of this chapter; but the holder of such certificate or permit shall have all the rights of rehearing, review and appeal as to such order as are provided for the review of any other orders of the commission herein.

194.05 No auto transportation company shall operate any motor vehicle in the business or for the purpose specified and described in section 194.01 without first having obtained from the commission a certificate. The commission shall have power to issue or refuse any such certificate, as the public interest may require, and may refuse to issue it whenever it shall find that the transportation facilities already available, including steam or electric railway transportation, are adequate to meet the public needs, or to grant such certificate for a portion of the proposed route or for the operation of a limited number of motor vehicles over the same, or both. On such certificate the commission shall prescribe the route to be followed, the schedule to be maintained, the rates to be charged and such other conditions as it may deem necessary to carry out the purposes of this chapter. The commission shall grant, with or without hearing but upon written application as hereinafter provided for other certificates and upon the filing of the bond required herein or an order of exemption therefrom as provided by subsection (2) of section 194.14 and the payment of fees herein provided, a certificate to every auto transportation company which is lawfully in operation on March

1, 1927, and which has complied with all of the provisions of chapter 194 with reference to such operation, authorizing operation over such routes and on such schedules as were on that day actually operated and authorized to be operated by it. Before any further certificate is granted for motor vehicles to operate in any city, the city clerk shall be given notice of not less than five days of the hearing to determine the streets upon which motor vehicles shall be allowed to operate. Applications for certificates containing such information as the commission may require shall be filed by every applicant therefor and shall state the name and residence of such applicant, whether such application is to afford transportation for passengers exclusively, freight exclusively or both, the route over which it is proposed to operate, the proposed hours of such operation, the carrying capacity of such motor vehicle, which in case of an interurban motor bus shall not exceed thirty feet in length and eight feet in width and shall not be double-decked, the rate of fare to be charged therein, and in case of interurban busses a detailed schedule showing the exact length of such route in miles, stops, and the length thereof, and the time of departure and arrival, and shall be accompanied by the bond mentioned and described in this chapter unless said operator is exempted from filing the same. No interurban motor vehicle or bus shall be operated on the public streets or highways of this state at a greater speed than the rates provided in chapter 85 nor at a speed greater than will result in an average speed of twenty-five miles per hour over the route described in the application for registration thereof.

194.06 All certificates and permits shall upon issuance be numbered serially by the commission, and it shall be the duty of every auto transportation company to mark plainly and in a permanent manner each vehicle, a permit for which is granted under said certificate, by painting or securely fastening in a conspicuous place upon the sides of such vehicle in letters not less than two inches in height and the lines of which shall not be less than one-fourth of an inch in width, the words "bonded carrier" followed by the number of the certificate and the number of the permit covering the same and the names of the termini between which said permit provides that the motor vehicle shall be operated, so that all vehicles claimed to be

operated under the provisions of these statutes may be readily identified.

194.07 Prior to the first day of February of each year, unless the time therefor is extended by the commission for cause, the holder of every certificate shall file with the commission a report upon such forms as the commission shall prescribe and furnish. Such reports shall be under oath and if made on behalf of a corporation shall be sworn to by the president and secretary, and shall contain such information as to the operation of motor vehicles under the certificate, the furnishing of service, and such financial statements and other information as the commission may prescribe. If such report is not made to the commission by the holder of any certificate on or before the first day of February, the certificate and all permits thereunder shall immediately thereupon become null and void; provided, however, that the commission may in its discretion at any time within thirty days next following accept such report if failure to file the same has been for good cause, or the result of inadvertence or excusable neglect. The acceptance of such report by the commission within the time provided shall operate to continue in effect the validity of the certificate and the permits issued thereunder.

194.08 Every indemnitor assuming liability prescribed by subsection (1) of section 194.14 shall on or before the fifteenth day of June in each year file with the commission a statement on forms to be prescribed and supplied by the commission showing the name or names of any auto transportation companies covered by its obligation, the number of vehicles covered, the maximum amount of indemnity assumed as to each vehicle and the date of expiration of such undertaking and no undertaking may be terminated at any time prior to its expiration, nor cancelled for any reason whatever until there shall have been filed with the commission by the indemnitor a notice to such effect at least ten days prior to the date of such termination or cancellation. This provision shall be deemed to be a part of every such undertaking and no other provision thereof and no agreement between the parties thereto shall operate to avoid the same.

194.09 No right, privilege or certificate held, owned, or obtained by any auto transportation company under the provisions of this chapter shall be sold, assigned, leased, transferred, or mortgaged either by voluntary or involuntary action.

194.10 Any auto transportation company or any other person, firm or corporation who shall violate any provisions of this chapter, or who shall do any act therein prohibited or shall fail or refuse to perform any duty enjoined upon it therein, or who shall fail, neglect or refuse to obey any lawful requirement or order made by the commission or any judgment or decree made by any court, for every such violation, failure or refusal shall in addition to all other penalties herein otherwise provided forfeit and pay into the treasury of the state of Wisconsin the sum of not more than one hundred dollars for each such offense. In construing and enforcing the provisions of this section, the act, omission or failure of any officer, agent, servant or other person acting for or employed by any auto transportation company, done within the scope of his employment, shall be deemed to be the act, omission or failure of the auto transportation company.

194.11 (1) Every application for a certificate shall be accompanied by a filing fee of twenty-five dollars, together with an additional fee of forty dollars for each motor vehicle for the operation of which authority is sought. If the application for certificate shall be denied, such additional fee of forty dollars for each motor vehicle accompanying the application shall be refunded to the applicant. Every holder of a certificate shall also pay to the commission an annual fee of forty dollars for each motor vehicle for the operation of which a permit is in force, which fee shall accompany the annual report prescribed in section 194.07. Such annual report shall not be accepted by the commission unless accompanied by such fee. Such fees shall be paid into the state treasury and are reappropriated as provided in subsection (5) of section 20.51.

(2) No such auto transportation company shall operate any such motor vehicle within or through any city or village unless and until the consent of such city or village to such operation and also the approval thereof to the proposed routes be first obtained, and any such city or village, either as a condition to such consent or approval or otherwise, may require reasonable compensation for the repair and maintenance of pavements and bridges and compensation for the regulation of street traffic, and for any further expense occasioned by the operation of such motor vehicle or vehicles. No action by any city or village under

this subsection shall be subject to review by the railroad commission.

194.12 None of the provisions of this chapter shall be deemed to deprive the state highway commission of any jurisdiction it now has or which may hereafter be conferred upon it over the public highways of the state, nor prevent said highway commission from suspending at any time the right of auto transportation companies to operate motor vehicles over any public highway when necessary for the proper preservation or policing of the same.

194.13 Each section of this chapter and every part thereof is hereby declared to be independent of all other sections and other parts of sections and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect any other section or part thereof. Every order and determination of the railroad commission under the provisions of this chapter shall be subject to review in the manner provided by sections 196.42 and 196.47.

194.14 (1) No auto transportation company shall operate any motor vehicle for the transportation of passengers unless there shall have been filed with and accepted by the commission a good and sufficient indemnity bond issued by some surety or indemnity company or exchange created under the laws of the state of Wisconsin or duly authorized to transact business therein, which said bond shall describe such vehicle by factory number, maker's name, number of passengers capable of being accommodated therein at one time, and the number of the state license under which the same is operated (which said license number when changed by the issuance of a new state license shall be indicated upon said bond by the attachment of a rider thereto); said bond shall provide that the company or exchange issuing the same shall be directly liable for and shall pay all damages to persons, at least in the following amounts: Not exceeding ten thousand dollars to any one person or twenty thousand dollars for any one accident in the case of each vehicle having a seating capacity of seven passengers or less; not exceeding ten thousand dollars to any one person or forty thousand dollars for any one accident in the case of each vehicle having a seating capacity of more than seven and less than sixteen persons; not exceeding ten thousand dollars to any one person or fifty thousand dollars for any one accident in the case of each

vehicle having a seating capacity of more than fifteen and less than twenty-five persons; and not exceeding ten thousand dollars to any one person or seventy-five thousand dollars for any one accident in the case of each vehicle having a seating capacity of twenty-five persons or more, that may be recovered against the operator of the vehicle described therein by reason of the negligent use and operation of such vehicle. No auto transportation company shall operate any motor vehicle for the transportation of freight unless there shall have been filed with and accepted by the commission a similar bond in the sum of two thousand dollars. The bond provided for by this section shall be deemed to include any policy of insurance or other contract in writing by which any surety or insurance company or exchange authorized to execute such contract shall assume the liability prescribed by this section. If any such bond so filed shall become inoperative, such vehicle shall not be operated until a bond meeting the requirements of this section shall have been filed.

(2) The commission may exempt from the requirements of this section any auto transportation company upon application for such exemption, and upon showing to the commission to its satisfaction its financial ability to pay any and all damages occurring as a result of the negligent operation of its motor vehicle to the extent of the insurance or bond herein required, and upon its agreement as a condition for the granting of the exemption to report faithfully and promptly all accidents and injuries arising out of the operation of any of its motor vehicles. The exemption herein provided shall be made only by written order of the commission. The commission may from time to time require a further statement of financial ability of such auto transportation company and may upon ten days' notice in writing for cause revoke its order granting such exemption, in which case such auto transportation company shall immediately comply with the requirements of subsection (1) of this section. Upon the report of any accident by any such auto transportation company to the commission the possible existence of causes of action arising out of such accident shall be considered by the commission in determining whether or not the financial showing of the said auto transportation company is sufficient to warrant the continuance of the exemption. The exemption provided in this subsection may be granted by the commission as to all or as

to part only of the motor vehicles operated by the auto transportation company applying for the same.

194.15 The power of any city which, prior to January 1, 1927, shall have established and operated public automobile service from the terminals of a street railway system operated in the city to a suburb which is not connected by street railway service with such system, after the railroad commission shall have decided against the necessity for an extension of the street railway system into said suburb, to so establish, operate and maintain such service is hereby confirmed, and such service may be continued.

76.54 (1) Every auto transportation company as defined by section 194.01 shall keep a daily record upon forms prescribed and supplied by the commission for the operation of all motor vehicles, including trailers, under chapter 194. On or before the fifteenth day of October, 1927, and quarterly thereafter such auto transportation company shall certify under oath, upon forms prescribed and furnished by the commission, a summary of such daily records for the preceding quarter year ending on the last day of the preceding month, which shall show the total ton miles of operation, exclusive of that within the limits of cities and villages, in each county in which motor vehicles were operated and the grand total ton miles of operation, both passenger and freight, performed by the said auto transportation company during such quarter year, exclusive of that within the limits of cities and villages, and such other information as the commission may require. The daily records shall be filed with the commission and preserved for a period of at least five years and thereafter until permission for their destruction shall be given by the commission; but in every case these records shall be preserved by the commission until they have been compared with the annual summaries filed with it.

(2) The commission shall thereupon compute and levy a tax upon such auto transportation company to be levied and collected in addition to all other fees and taxes imposed upon such company and upon the motor vehicles operated by it, and such tax shall be computed by the commission upon the following basis: For motor vehicles, with all pneumatic tires, operated for the transportation of passengers, one-tenth cent per ton mile of operation within this state, outside the corporate limits of cities and villages; for such vehicles, with all pneumatic tires, operated for

the transportation of freight, one-fifth cent per ton mile of operation within this state, outside the corporate limits of cities and villages; for such vehicles having two or more solid rubber tires operated for the transportation of passengers, one-fifth cent per ton mile of operation within this state, outside the corporate limits of cities and villages; and for such vehicles having two or more solid rubber tires operated for the transportation of freight, two-fifths cent per ton mile of operation within this state, outside the corporate limits of cities and villages.

(3) The ton miles of operation for freight carrying motor vehicles shall be computed as follows: The maximum capacity of each motor vehicle, including trailers, in pounds shall be added to the weight of the vehicle in pounds. This sum shall be multiplied by the number of miles the vehicle is operated and the amount thus obtained divided by two thousand.

(4) The ton miles of passenger travel shall be computed as follows: The number of passengers capable of being seated, including the driver, in each motor vehicle, shall be multiplied by 150 and to this result shall be added the weight of the vehicle in pounds. The total shall be multiplied by the number of miles operated within the state and the amount thus obtained divided by two thousand.

(5) The commission shall compute the resultant tax and shall levy the same and report such levy to the state treasurer who shall thereupon, by registered letter, notify the person attesting the annual report of such auto transportation company, the amount of the levy, together with the number of ton miles computed for each motor vehicle and the rate of taxation therefor, and such auto transportation company shall have thirty days after the mailing of such notice within which to pay said tax to the state treasurer.

(6) If any auto transportation company shall fail to make the report required of it by this section the commission shall proceed, upon the best information it may be able to obtain, to make a statement for such company of all of the facts which should have been so reported, and shall notify such company by registered letter of its action in that behalf. It shall thereupon proceed to make the computation and levy for such company and notify the state treasurer in the same manner as is provided in the last preceding subsection.

(7) All taxes remaining unpaid after thirty days after the mailing of the registered letter notifying the company of the tax, shall draw interest at the rate of fifteen per cent per annum, and upon failure to pay the same the attorney-general shall proceed by action, in the name of the state, against such company to collect the same together with interest and the costs of the suit. Such taxes shall be a first lien upon the motor vehicles against which the same are levied, prior to all other liens, debts, claims or demands whatsoever. Such lien may be enforced in such action which may be brought in the circuit court for the county of Dane or in any other court of competent jurisdiction in the county in which the property so taxed is located. The place of the trial of said action shall not be changed from the county in which such action is commenced, except upon consent of the parties.

(8) Any such auto transportation company claiming to be aggrieved by the levy of a tax upon its property, pursuant to this section, may bring an action to have the same reviewed by the circuit court of Dane county in the manner and with the effect provided by subsections (3) and (4) of section 76.43.

(9) The taxes collected under this section shall be paid into the general fund of the state and be credited to the appropriation of the highway commission under section 20.495.

20.495 There is appropriated from the general fund to the state highway commission, annually, an amount equal to the taxes received from auto transportation companies under the provisions of section 76.54, prior to the end of each fiscal year. This amount shall be apportioned and distributed by the state highway commission to the several counties of the state in proportion to the ton miles of operation for which such tax has been paid in each of said counties. Such funds so apportioned shall be set aside by such counties in accordance with the provisions of subsection (9) of section 84.03, and expended for the purposes and in accordance with the percentages provided by said subsection, provided, however, that no portion of such funds shall be expended for the maintenance or improvement of any highway within the limits of any city or village.

(20.51) (5) All moneys collected by the railroad commission under the provisions of subsection (1) of section 194.11 shall within one week be paid into the state treasury and are reappro-

priated to the railroad commission for carrying out the provisions of chapter 194.

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

Approved July 18, 1927.

No. 44, A.]

[Published July 19, 1927.

CHAPTER 396.

AN ACT to repeal sections 70.31, 70.37, 70.38, 70.39, 70.404, and 70.405; and to amend section 70.40, subsection (1) of section 70.47, sections 70.48 and 70.49, and subsection (2) of section 71.05 of the statutes, relating to the taxation of banks and trust companies and providing for the taxation of the income thereof.

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

SECTION 1. Sections 70.31, 70.37, 70.38, 70.39, 70.404 and 70.405 of the statutes are repealed.

SECTION 2. Section 70.40, subsection (1) of section 70.47, section 70.48 and 70.49 and subsection (2) of section 71.05 of the statutes are amended to read: 70.40 The taxation of the * * * *income of state banks, national banks, and trust companies* shall be in lieu of all taxes upon the capital, surplus, property and assets of such banks, except that no real estate owned by any bank or banking association or constituting the whole or any part of its capital, surplus or assets shall be exempt from taxation.

(70.47) (1) The assessors shall lay before the board of review their assessment roll of the real property and all the sworn statements made by others and valuations made by them of personal property * * *. The board shall, under their official oaths, carefully review and examine said roll and statement and all valuations of real and personal property * * *, and shall correct any errors in description of property or otherwise; and for that purpose they are hereby required to hear and examine any person or persons upon oath, who shall appear before them in relation to the assessment of any property upon said roll or in relation to any property omitted therein; and if it