

SECTION 4. Any taxpayer who prior to the effective date of this act applied for a hearing before the tax commission or the county board of review upon any assessment of additional back income taxes, which assessment is still pending, may within sixty days after such effective date avail himself of the provisions of paragraph (a) of subsection (6) of section 71.10 as amended in section 2 of this act, by depositing the amount of the taxes assessed against him with the interest thereon to the first day of the month succeeding such deposit with the state treasurer.

SECTION 5. This act shall take effect upon passage and publication.

Approved June 29, 1933.

No. 655, A.]

[Published June 30, 1933.

CHAPTER 349.

AN ACT to repeal sections 70.07 and 76.09; to renumber section 70.01 to be section 70.05, section 70.015 to be section 70.055, subsections (1), (2) and (3) of section 70.02 to be subsections (2), (3) and (4) of section 70.06, section 70.03 to be section 70.07, section 70.04 to be section 70.08, section 70.05 to be section 70.09, section 70.06 to be section 70.10, section 70.08 to be section 70.03, section 70.09 to be the introductory paragraph and subsection (1) of section 70.04, section 70.10 to be subsection (2) of section 70.04, subsection (1) of section 76.10 to be section 70.575, subsection (2) of section 76.10 to be subsection (1) of said section, subsection (3) of section 76.10 to be subsection (2) of said section and section 70.17 to be subsection (1) of said section; to create new sections 70.01 and 70.02, subsection (1) of section 70.06, subsection (2) of section 70.17, and subsection (12) of section 76.02; to amend section 70.01 as renumbered, subsections (1), (2) and (3) of section 70.02 as renumbered, section 70.08 as renumbered, section 70.09 as renumbered, section 76.01, subsection (2) and the introductory paragraph of subsection (8) and subsection (11) of section 76.02, subsection (2) of section 76.03, subsection (2) of section 76.05, subsection (1) of section 76.07, section 76.08, subsections (2) and (3) of section 76.10 as renumbered, subsection (1) of section 76.13, subsection (2) of section 76.15, sections 76.20 and 76.27, subsection (2) of section 76.39, subsection (2) of section 76.40, section 76.41, subsection (1) of

section 76.42, section 76.43, subsection (1) of section 76.44, section 76.45, and subsections (1) and (2) of section 76.46 of the statutes; and to provide a new title for chapter 70 of the statutes, relating to assessments, and taxation of property, utilities and insurance companies, and providing a penalty.

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

SECTION 1. Sections 70.07 and 76.09 of the statutes are repealed.

SECTION 2. Section 70.01 of the statutes is renumbered to be section 70.05, section 70.015 to be section 70.055, subsections (1), (2) and (3) of section 70.02 to be subsections (2), (3) and (4) of section 70.06, section 70.03 to be section 70.07, section 70.04 to be section 70.08, section 70.05 to be section 70.09, section 70.06 to be section 70.10, section 70.08 to be section 70.03, section 70.09 to be the introductory paragraph and subsection (1) of section 70.04, section 70.10 to be subsection (2) of section 70.04, subsection (1) of section 76.10 to be section 70.575, subsection (2) of section 76.10 to be subsection (1) of said section, subsection (3) of section 76.10 to be subsection (2) of said section and section 70.17 to be subsection (1) of said section.

SECTION 3. Two new sections are added to the statutes, a new subsection is added to sections 70.06 and 70.17, and a new subsection is added to section 76.02 of the statutes to read: 70.01 GENERAL PROPERTY TAXES; UPON WHOM LEVIED. Taxes shall be levied, under the provisions of this chapter, upon all general property in this state except such as is exempted therefrom.

70.02 DEFINITION GENERAL PROPERTY. General property is all the taxable real and personal property defined in section 70.03 and 70.04 except that which is taxed under the provisions of chapters 76 and 77.

(70.06) (1) In cities of the first class the tax commissioner shall perform such duties in relation to the assessment of property for taxation as may be prescribed by the common council, and the assessment rolls of the city shall be made as the council shall direct.

(70.17) (2) All lands which have been or may be contracted for sale by any county shall be assessed and taxed to the parties contracting therefor.

(76.02) (12) The property of the public utilities enumerated in this section and assessed under the provisions of sections 76.01

to 76.29, inclusive, of this chapter shall be known as special property.

SECTION 4. Section 70.01 as renumbered, subsection (1), (2) and (3) of section 70.02 as renumbered, section 70.08 as renumbered, section 70.09 as renumbered, section 76.01, subsection (2) and the introductory paragraph of subsection (8), and subsection (11) of section 76.02, subsection (2) of section 76.03, subsection (2) of section 76.05, subsection (1) of section 76.07, section 76.08, subsections (2) and (3) of section 76.10 as renumbered, subsection (1) of section 76.13, subsection (2) of section 76.15, sections 76.20 and 76.27, subsection (2) of section 76.39, subsection (2) of section 76.40, section 76.41, subsection (1) of section 76.42, section 76.43, subsection (1) of section 76.44, section 76.45, and subsections (1) and (2) of section 76.46 of the statutes are amended to read: * * * 70.05 The valuation of *general* property for taxation and the assessment and collection of taxes in all the towns, cities and villages of this state shall be made according to the provisions of this title unless otherwise specifically provided. If no provisions be otherwise made therefor, there shall be elected at the annual charter election one assessor for each assessment district. When there shall be in any town, ward, village or city, constituting a single assessment district, more than one assessor, the assessors therein in the discharge of their official duties shall act together as an assessment board, and the concurrence of a majority of such board shall be necessary to determine any matter upon which they are required to act. The term "assessor" as used in this chapter is intended to embrace such board of assessors.

* * * (70.06) (2) In all cities of the first class, whether organized under general or special charter, the tax commissioner shall divide such city into districts for assessment purposes and fix the boundary lines thereof to be approved by the common council. For the purpose of determining situs of personal property for assessment and taxation, the boundaries of such districts may be disregarded. The tax commissioner, with the approval of the common council, may redistrict the city or so much thereof as he deems necessary or he may create additional assessment districts. The said tax commissioner shall appoint one assessor for each district who shall be a resident of the district for which he is appointed or of a district adjoining the district for which he is appointed and hold office in accordance with the civil service laws applicable to such city, except insofar as the same is modified by

subsection * * * (3). The assessors shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation.

* * * (70.06) (3) Every assessor appointed as provided in subsection * * * (2) shall be subject to removal from office for the causes mentioned in section 17.14, and in addition thereto for neglect of duties, incompetency, drunkenness or intentional insubordination in the manner provided by subsection * * * (4).

* * * (70.06) (4) Whenever the tax commissioner ascertains or has good reason to believe that any assessor is guilty of any of the causes for removal mentioned in subsection * * * (3) he may immediately suspend such assessor, and the tax commissioner shall thereupon within ten days make complaint to the presiding judge of the circuit court for the removal of such assessor, and the matters shall be brought on for immediate hearing. The city attorney shall attend and prosecute such proceedings for removal. Unless such complaint is filed by the said tax commissioner within said time, said assessor so suspended shall ipso facto be reinstated without further proceedings. Nothing herein contained, however, shall affect the removal of assessors in the manner and for the causes as provided in section 17.14.

* * * 70.03 * * * DEFINITION REAL PROPERTY. The terms "real property", "real estate" and "land", when used in this title, shall include not only the land itself but all buildings and improvements thereon, * * * and all fixtures and rights and privileges appertaining thereto * * * .

* * * 70.04 DEFINITIONS * * * PERSONAL PROPERTY. The term "personal property", as used in this title, shall * * * include * * * all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property", as above defined.

(1) *Personal property shall also include toll bridges; private railroads and bridges; saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale or shipment.*

76.01 The tax commission 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, and of all express companies, within this state, * * * for the purpose of levying and collecting taxes thereon, as provided in this chapter.

(76.02) (2) Any person, association, company or corporation, owning and operating a railroad, or operating a railroad in this state, or owning or operating any station, depot, track, terminal, or bridge, in this state, for railroad purposes, * * * shall be deemed a railroad company.

(8) (Introductory paragraph) Any person, association, company or corporation engaged in this state in any * * * *business* enumerated in paragraphs (a) to (e) of this subsection, including corporations described in subsection (12) of section 66.06, and excepting only business enterprises carried on exclusively either for the private use of the person, association, company or corporation engaged therein, or for the private use of a person, association, company or corporation owning a majority of all outstanding capital stock or who control the operation of such business enterprises shall be deemed a light, heat and power company.

(11) In case the property of any company defined in * * * *subsections (3), (7) and (8) of section 76.02* is located entirely within a single town, village or city, it shall be subject to local assessment and taxation. All real estate not necessarily used in operating the business of any company defined in this section is excepted from taxation under this chapter and shall be subject to local assessment and taxation.

(76.03) (2) In case *any of the property used in the business of * * * a company defined in section 76.02* is operated in connection with the property *used in the same business or * * ** any other business therein described, all such property, rights, franchises and privileges * * * shall be valued and assessed together as a * * * *unit, * * * unless, in the opinion of the tax commission, * * * such properties are so segregated that separate assessments thereof should be made.*

(76.05) (2) 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 76.04 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 76.04 within fifteen days after notice by mail of the amount of the * * * *assessment* of the property of such company, and shall appear before the commission * * * *at a time designated by it* 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.

(76.07) (1) * * * The commission on or before the first day of May in each year in the case of railroad companies, telegraph companies, sleeping car companies, and express companies, and on or before the first day of * * * *August* in the case of street railway companies, light, heat and power companies, and conservation and regulation companies, shall, according to their best knowledge and judgment, ascertain and determine the full market value of the property of each company within the state.

76.08 After the assessments have been determined as provided in section 76.07, the commission shall continue in session from day to day, unless adjourned for a longer time, for such period as may be necessary not later than the first day of June following, for the purpose of reviewing the valuation and assessment of the property of railroad companies, telegraph companies, sleeping car companies and express companies, and not later than September first, for the purpose of reviewing the valuation and assessment of the property of street railway companies, light, heat and power companies, and conservation and regulation companies. Any such company interested shall have the right to appear and be heard as to the assessment of the property of such company, and the commission may, on such application, or * * * *on its own motion*, correct the assessment of such company in such manner as will, in its judgment, make the valuation thereof just and relatively equal with the valuation of the general property of the state, *and shall enter such correction on the assessment roll*. The assessed value of the property of the company as it appears on the roll shall not be increased without notice to the company by registered letter that such increase is contemplated and fixing a time for the hearing in relation thereto.

* * * (76.10) REVIEW OF STATE ASSESSMENT. (1) Every company defined in section 76.02 shall, on or before the first day

of * * * *October* in each year, * * * be entitled, * * * *on* its own motion, to present evidence before the commission relating to the state assessment made in the preceding year pursuant to * * * section 70.575. On request, in writing, for such hearing, or presentation, the commission shall appoint a time therefor within the period aforesaid, the same to be conducted in such manner as the commission shall direct. Such hearing shall not impair or affect the right to hearing provided for in section 76.08. The commission may, on such application, or * * * *on* its own motion, correct such state assessment.

* * * (76.10) (2) Whenever, in reviewing the valuation of the general property of the state, under the provisions of this section, the commission shall determine that the valuation last made by it of the general property of the state under * * * section 70.575 was too high or too low, it shall adjust the next state assessment to correct such error; and any mistake discovered in any return, either by omission or otherwise, of any tax reported, or because of failure to report, shall be considered by the commission in fixing the average tax rate for the year following, by adding to or deducting from the total tax returned the amount of such mistake or omission.

(76.13) (1) The commission 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 railroad, telegraph, express and sleeping car companies shall be completed on or before the first day of June of each year, and for street railway companies, light, heat and power companies and conservation and regulation companies on or before the fifteenth day of September of each year; and the commission 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, light, heat and power, telegraph companies, express and sleeping car companies, or conservation and regulation 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 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.”

(76.15) (2) The power to reassess the property of any company defined in section 76.02 and the general property of the state, and to redetermine the average rate of taxation, may be exercised as aforesaid and as often as may be necessary until the amount of taxes legally due from any such company for any year under the provisions of this chapter, has been finally and definitely determined. Whenever any sum or part thereof, levied upon any property subject to taxation under this act so set aside has been paid and not refunded, the payment so made shall be applied upon the reassessment upon said property, and the reassessment of taxes to that extent shall be deemed to be satisfied. When the tax roll on the reassessment is completed and delivered to the state treasurer, he shall immediately notify by registered mail each of the several companies taxed therein * * * to pay the amount of the taxes extended thereon within thirty days.

76.20 Any company defined in section 76.02 claiming to be aggrieved by the levy of a tax upon its property, and alleging facts showing substantial injustice in the determination of the commission, may within six months from the payment of the tax, and not thereafter, * * * commence and maintain an action against the state in the circuit court * * * for the county of Dane to recover such part of the tax as shall exceed the amount the company should have paid. The state may be served with a summons in such action by delivering a copy to the attorney-general or leaving it at his office in the capitol with one of his assistants. The attorney-general shall appear and defend the action in behalf of the state.

76.27 Within * * * fifteen days after the certification of the *railroad tax roll and within thirty days after certification of other tax rolls* referred to in section 76.13, * * * distribution tax rolls shall be certified to the state treasurer showing the proper amount of tax payable to each town, city, * * * village, and county, and the amount to be retained by the state pursuant to section 76.28. * * *

(76.39) (2) Any person, association, company or corporation (Not being the owner or lessee of a railroad or street railway company), * * * engaged in the business of furnishing or

leasing any * * * railroad cars except dining, buffet, chair, parlor, palace or sleeping cars, which are used in the operation of * * * any railroad *or street railway* company wholly or partly within this state, or when owning and operating, or operating, any railroad freight, refrigerator or tank car on railway lines in this state for the transportation of his or its goods, wares, merchandise or products, shall be deemed a freight line company.

(76.40) (2) Every railroad company *and street railway company* defined in section 76.02 shall file, semiannually, a true and accurate statement at such time and in such manner and form, and setting forth such facts as said commission shall prescribe in order to enforce the provisions of sections 76.39 to 76.46 of this chapter.

(76.41) SIX PER CENT OF GROSS EARNINGS IN THIS STATE TO BE WITHHELD BY RAILROAD COMPANY OR STREET RAILWAY COMPANY. Every railroad company *or street railway company* operating in this state shall, upon making payment to each freight line company for the use of its cars, withhold six per cent of the amount constituting the gross earnings in this state of each freight line company for the semiannual period covered by the report specified in section 76.40. * * *

(76.42) (1) Not less than fifteen days nor more than twenty days after the receipt of the reports of the railroad companies *and street railway companies* specified in section 76.40, it shall be the duty of the commission to inspect and verify the same and to assess on the property of each freight line company a tax equivalent to six per cent on the gross earnings of that company within this state. Such taxes, when levied, shall be in lieu of all other taxes upon all property necessarily used in the operation of the business of each such company within this state. After the taxes have been levied as herein prescribed, the commission shall thereupon certify the tax roll to the state treasurer and file a duplicate thereof with the secretary of state.

76.43 Any freight line company against which a tax is assessed under the provisions of section 76.42 may at any time within fifteen days after the last date for the filing of reports by railroad companies *and street railway companies*, and upon written request, appear before the tax commission at a time designated by the commission, and there may offer evidence on any matter bearing upon the validity or the correctness of the tax assessed against it. The commission shall review its assessment of such tax and shall make its order confirming or modifying the same.

(76.44) (1) Upon receipt of the tax roll specified in section 76.42, the state treasurer shall thereupon notify, by registered mail, each railroad company *and street railway company* of the amount of taxes due from each freight line company on account of gross earnings within this state on the lines of such railroad company *and street railway company*, and direct * * * *each such* company to pay to the state treasurer the total amount of such taxes. Such taxes shall be due and payable to the state treasurer within fifteen days from the date upon which the state treasurer notified such railroad company *and street railway company* of the amount of such taxes.

76.45 If any such railroad company *or street railway company* shall fail to pay such tax when due, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of law for enforcing payment of railroad *and street railway* taxes as specified in sections 76.01 to 76.29 shall be applicable to the collection of the taxes of freight line companies. Any freight line company against which a tax is assessed under the provisions of this chapter may appear and defend in any action brought for the collection of such tax, provided that no freight line company shall be allowed in any action or proceeding to question any such assessment unless such company shall have availed itself of the opportunity to be heard in relation to such assessment as provided in section 76.43.

(76.46) (1) The tax commission is authorized and empowered, whenever in its opinion such action is necessary, to examine or cause to be examined * * * the books and records of any railroad company, * * * freight line company, *or street railway company* in order to verify the accuracy of the reports submitted to the commission.

(2) If any railroad company *or street railway company* defined in section 76.02, or any freight line company defined in section 76.39, shall refuse or neglect to make any reports required under this chapter, or shall refuse or neglect to permit an examination of its books and records, accounts and papers, when requested *so to do* by the commission, or shall refuse or neglect to appear before the commission in obedience to its summons, it shall be estopped to question or impeach the action or determination of the commission, or validity of any assessment made by the commission.

SECTION 5. The words "Assessment of Taxes" appearing as the subject title to chapter 70 of the statutes shall be stricken out and the words "General Property Taxes" shall be inserted in lieu thereof.

SECTION 6. This act shall take effect upon passage and publication.

Approved June 29, 1933.

No. 8, A.]

[Published July 1, 1933.]

CHAPTER 350.

AN ACT to amend section 1, chapter 81, laws of 1933, relating to printing and posting of notices of tax sales.

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

SECTION 1. Section 1, chapter 81, laws of 1933, is amended to read: (Chapter 81, laws of 1933) Section 1. The county treasurer shall, on the fourth Monday of June in the year 1933, make out a statement of all lands upon which the taxes have been returned as delinquent and which then remain unpaid, except public lands held on contract and lands mortgaged to the state, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor will, on the first Tuesday in August next thereafter and the next succeeding days, be sold by him at public auction at some public place, naming the same, at the seat of justice of the county, for the payment of taxes, interest and charges thereon; and if in any county no seat of justice shall be established then at such public place therein as he may select; and cause such statement and notice to be published in a newspaper printed in his county, if there be one, and if there be none, then in a newspaper printed in an adjoining county, if there be one, but if there be no newspaper printed in the same or an adjoining county, then such statement and notice shall be published in the official state paper, which statement and notice shall in all cases be published once in each week for * * * *at least two successive weeks prior to said first Tuesday in August. In the event that bids have been called for, or that contracts have been entered into, for such publication for a period of four successive weeks and there is not sufficient time for such four publications prior to said first Tuesday in August the county treasurer, in his discretion,*