

No. 614, A.]

[Published May 6, 1901.

**CHAPTER 263.**

AN ACT to provide in cities of the first class, for extending on the assessment rolls in the wards or assessment districts of such cities, the proportion of the assessed valuation of the property of gas companies situated therein.

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

**Property how assessed and proportion to assessment districts ascertained.** SECTION 1. If any gas company, organized under any general or special law of this state, is carrying on its business, or has property in more than one ward or assessment district in any city of the first class, its franchises and all its property shall be valued and assessed together as a single item, in the manner provided by section 1037a of the Wisconsin statutes of 1898, as amended by chapter 283 of the laws of 1899; and when the amount of such valuation and assessment shall have been determined, the assessors of such city shall meet and extend on the assessment rolls of the respective wards or assessment districts, the proportion of the assessed valuation of such property properly belonging to the same. The proportion shall be ascertained by the length of its mains and pipes, including all such as extend into any building, light or signal, adding to the proportion allowed to each ward or assessment district, any real or personal property so used or owned by such gas company within its limits, so that each ward or assessment district shall have placed, upon its assessment rolls, the proper proportion of the assessed valuation of all the property of such corporation situated within its limits.

SECTION 2. This act shall take effect and be in force, from and after its passage and publication.

Approved May 2, 1901.