

No. 125, S.]

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CHAPTER 239.

AN ACT to amend 20.06 (3) 76.04 (1), 76.07 (1), 76.08 (1), 76.13 (1) and (2), 76.27, 76.40 (2) and 76.48 (4) of the statutes, relating to administration of taxes of public service companies and to make an appropriation.

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

SECTION 1. 20.06 (3) of the statutes is amended to read:

20.06 (3) Taxes collected and paid into the state treasury in excess of lawful taxation, when claims therefor have been established as provided in sections 71.10 (10) and (11), 71.11 (19), 71.12 (2) and (4), 72.08 * * *, 74.73, 76.13 (3), 76.19, 76.20, 76.38 and 76.43.

SECTION 2. 76.04 (1) of the statutes is amended to read:

76.04 (1) Every company defined in section 76.02 shall, annually, file a true and accurate statement * * * in such manner and form and setting forth such facts as the department shall deem necessary to enforce the provisions of sections 76.01 to 76.20 * * * of this chapter. *The annual reports for railroad companies, telegraph companies, sleeping car companies and express companies shall be filed on or before April 15 and for street railway companies, light, heat and power companies, conservation and regulation companies, air carriers and pipe-line companies on or before May 1. For sufficient reason shown the department may upon written request allow such further time for making and filing the report as it may deem necessary but not to exceed 30 days. If any company fails to file such report within the time prescribed or as extended under the provisions of this subsection, the department shall add to the taxes due from such company the amount of \$25, and no company shall be allowed in any action or proceeding to contest the imposition of such penalty.*

SECTION 3. 76.07 (1) of the statutes is amended to read:

76.07 (1) The department on or before June * * * 15 in each year in the case of railroad companies, telegraph companies, sleeping car companies and express companies, and on or before August * * * 15 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.

SECTION 4. 76.08 (1) of the statutes is amended to read:

76.08 (1) Notice of the assessments determined as provided in section 76.07 shall be given by registered mail to each company the property of which has been assessed, and

such notice shall be mailed on or before the assessment date specified in section 76.07 (1). Any company aggrieved by the assessment of its property thus made may have its assessment reviewed in a hearing before the board of tax appeals if a petition is filed with the board within 15 days after notice of assessment has been mailed to the company as provided in section 76.07 (3). No answer need be filed by the department of taxation, but upon the filing of the petition the board shall forthwith set the matter for hearing. All matters thus brought before the board shall be heard *after August 15 following the assessment* and decided by it within a reasonable period of time * * * thereafter.

SECTION 5. 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 * * * rolls for all companies required to be assessed on or before June * * * 15 in each year under section 76.07 (1) shall be completed on or before June * * * 20 * * *, and for all companies required to be assessed on or before August * * * 15 in each year under section 76.07 (1) shall be completed on or before September 15 * * *; 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 * * * and a copy thereof filed with the director of budget and accounts. The state treasurer 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 * * * 15, not less than one-half of the amount of such tax on or before * * * July 10 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; provided, however, that the payment of one-half of the second instalment in the case of a company assessed on or before June * * * 15 and the payment of one-fourth of the tax in the case of any other company may, in the event that said company has filed a petition with the board under section 76.08, be made without penalty any time within 15 days after entry of the decision of the board. The taxes extended against any company after the same become 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 6. 76.27 of the statutes is amended to read:

76.27 * * * Distribution tax rolls shall be certified to the director of budget and accounts and 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. The distribution tax roll required by section 76.28 (4) shall be certified on or before July 10, and all other distribution tax rolls shall be certified on or before November 1 of each year.

SECTION 7. 76.40 (2) of the statutes is amended to read:

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

SECTION 8. 76.48 (4) of the statutes is amended to read:

76.48 (4) A sum not to exceed the appropriation made by section 20.09 (5) shall be deducted pro rata from the license fees paid by the several electric co-operative associations and retained by the state treasurer to replenish the treasury for the expenses of the department in administering the provisions of this section. The remainder of such fees

shall be apportioned by the department of taxation on or before September * * * 15
in the manner provided in subsections (5) and (6).

SECTION 9. This act shall take effect January 1, 1952.

Approved May 22, 1951.
