No. 14, A.]

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CHAPTER 472

AN ACT to amend 20.550 (4) and 66.64 of the statutes, relating to special assessments against state property and making an appropriation.

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

SECTION 1. 20.550 (4) of the statutes is amended to read:

20.550 (4) TAXES AND ASSESSMENTS ON STATE LANDS. Annually, beginning July 1, * * * 1961, a sum sufficient for the administration of s. 74.57 and the payment of special assessments on state property pursuant to s. 66.64.

SECTION 2. 66.64 of the statutes is amended to read:

66.64 The property of the state, except that held for highway purposes, and the property of every county, city, village, town, school district, sewerage district or commission, sanitary or water district or commission, or any public board or commission within this state, and of every corporation, company or individual operating any railroad or street railway, telegraph, telephone, electric light or power system, or doing any of the business mentioned in ch. 76, and of every other corporation or company whatever, shall be in all respects subject to all special assessments for local improvements * * * . Certificates and improvement bonds therefor may be issued and the lien thereof enforced against such property, except property of the state, in the same manner and to the same extent as the property of individuals. * * * Such assessments shall not extend to the right,

easement or franchise to operate or maintain railroads, street railways, telegraph, telephone or electric light or power systems in streets, alleys, parks or highways. The amount represented by any certificate or improvement bond issued as aforesaid shall be a debt due personally from such corporation, company or individual, payable in the case of a certificate when the taxes for the year of its issue are payable, and in the case of a bond according to the terms thereof. In the case of a special assessment upon property of the state, the clerk of the municipality levying the assessment shall notify the commissioners of the public lands of the amount of the assessment and a description of the property. If the commissioners find that the assessment is just and legal they shall order the same paid. They shall transmit a certified copy of their order to the department of administration, and upon its audit and warrant drawn upon the state treasurer the amount of the assessment shall be paid out of the appropriation under s. 20.550 (4), and when paid shall be charged to the general, conservation or state highway funds as equitably as possible in the judgment of the commissioners when considering the agencies or departments occupying or having jurisdiction over the state property involved.

SECTION 3. This act shall take effect July 1, 1961.

Approved September 15, 1961.