

tion of the cost of bridges under sections 87.02 to 87.05 of the statutes.

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

Approved July 14, 1927.

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No. 292, A.]

[Published July 18, 1927.]

## CHAPTER 379.

AN ACT to amend subsection (9) of section 76.02 of the statutes, relating to taxation of public utilities.

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

SECTION 1. Subsection (9) of section 76.02 of the statutes is amended to read: (76.02) (9) Every person or company operating a railroad, or a street railway, or the property of a light, heat and power company, or a line or lines of telegraph in this state, with all appliances and property connected and used therewith in the railroad, street railway, telegraph or light, heat and power service, as the case may be, shall be the representative of every title and interest in the property so operated and used either as owner, lessee or otherwise, and notice to the operating company shall be notice to all interests in the property for the purposes of taxation. The assessment and taxation of the property of any company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind or nature. *Nothing herein contained shall be deemed to authorize the assessment and taxation of the interest of the state or of any county, city, village or town in any property used for subways or elevated roads and leased to, or used by, another.*

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

Approved July 14, 1927.