SECTION 2. Paragraph (b) of subsection (11) of section 48.33 of the statutes is amended by striking therefrom the phrase "by subsection (25) of section 20.17."

Section 3. Subsection (3) of section 49.37 of the statutes is amended by striking therefrom the phrase "by subsection (29) of section 20.17."

Section 4. This act shall take effect upon passage and publication.

Approved May 25, 1933.

No. 191, S.]

[Published May 26, 1933.

CHAPTER 161.

AN ACT to renumber subsection (16) of section 62.18 to be paragraph (a) of said subsection and to create paragraph (b) of said subsection of the statutes, relating to the assessment of a special sewer district tax against public utilities.

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

Section 1. Subsection (16) of section 62.18 of the statutes is renumbered to be paragraph (a) of said subsection (16).

Section 2. A new paragraph is added to subsection (16) of section 62.18 of the statutes to read: (62.18) (16) (b) Said tax is declared to be a special tax for local improvement, as defined in section 76.23 and when any company defined in section 76.02 owns operating real property (other than poles, towers, wires, equipment, mains, lines, tracks and other service structures located within the limits of public highways or constructed and maintained on private rights-of-way, and conduits, cables, devices, equipment and other facilities located upon or in such operating real property) within such sewer district, the assessor in such district shall determine the value of said operating real property of all such companies as lie within the district, which value shall be determined on the same basis as is the value of other real property subject to such special tax. Such valuation shall be placed upon the tax roll for the purposes of such special tax only. The tax so assessed to such companies shall be collected as other special sewer district taxes of the district are collected.

Section 3. This act shall take effect upon passage and publication.

Approved May 25, 1933.