



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-3122/3
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2011 ASSEMBLY BILL 329

October 17, 2011 - Introduced by Representatives KOOYENGA, HONADEL, STONE and KNODL, cosponsored by Senator DARLING. Referred to Committee on Homeland Security and State Affairs.

1 **AN ACT to repeal** 59.25 (3) (a) 2.; **to renumber** 59.25 (1); **to renumber and**
2 **amend** 59.20 (2) (a) and 59.25 (3) (a) 1.; **to amend** 5.68 (6), 9.01 (1) (ag) 4.,
3 16.846 (3), 17.01 (7), 17.09 (1), 17.21 (3), 19.59 (3) (c), 23.84, 23.85, 24.28 (1) (b),
4 24.67 (3), 24.70 (4), 24.70 (6), 26.03 (1m) (a) 2., 26.14 (4), 26.30 (9) (b) 1., 27.065
5 (9) (c), 27.065 (9) (e), 27.065 (9) (f), 27.065 (10) (e), 29.983 (1) (f), 29.984 (1) (f),
6 29.985 (1) (d), 29.987 (1) (d), 29.989 (1) (d), 29.99 (4), 29.9905 (1) (d), 29.991 (1)
7 (c), 30.38 (13) (c), 32.58 (3) (a), 34.01 (7), 34.105 (1), 36.11 (1) (d), 41.41 (10) (c)
8 1., 41.41 (10) (c) 2., 43.58 (7) (b), 43.58 (7) (c), 43.58 (7) (d), 45.81 (3) (c), 45.81
9 (3) (d), 45.84 (3), 45.85 (3), 46.495 (2) (a), 48.569 (2) (a), 49.19 (7), 51.605 (2),
10 51.91 (4), 55.107 (2), 59.20 (3) (a), 59.21 (1) (g), 59.21 (3), 59.22 (1) (b), 59.23 (2)
11 (e), 59.23 (2) (g), 59.23 (2) (L), 59.25 (3) (b), 59.29 (1) (b), 59.32 (1), 59.38 (1),
12 59.38 (3), 59.40 (2) (m), 59.40 (2) (n), 59.47 (1), 59.52 (3) (b), 59.52 (4) (a) 12.,
13 59.52 (4) (a) 15., 59.53 (17) (b), 59.56 (3) (d), 59.56 (14) (d), 59.57 (2) (e) 2., 59.57
14 (2) (e) 5., 59.61 (1) (a), 59.61 (3) (a), 59.61 (3) (b), 59.61 (3) (c), 59.61 (3) (d), 59.63,

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1 59.64 (1) (e), 59.64 (1) (g) 1., 59.64 (1) (g) 3., 59.64 (2), 59.64 (4) (a), 59.64 (4) (c),
2 59.64 (4) (d), 59.66 (1), 59.66 (2) (a) 1., 59.66 (2) (a) 2., 59.66 (2) (am), 59.66 (2)
3 (b), 59.66 (3), 59.70 (16) (a) 2., 59.70 (17) (b), 59.72 (3m) (a) (intro.), 59.78, 59.81,
4 59.85 (1) (d), 59.85 (7) (a), 59.85 (7) (b), 59.85 (7) (d), 61.25 (8), 61.25 (10), 63.01
5 (4), 66.0114 (1) (bm), 66.0114 (3) (c), 66.0235 (5), 66.0309 (14) (a), 66.0505 (3) (a)
6 1., 66.0505 (3) (a) 4., 66.0505 (3) (b), 66.0607 (1), 66.0607 (3), 66.0607 (3m),
7 66.0711 (2), 66.0713 (2) (a), 66.0713 (2) (b), 66.0713 (2) (c), 66.0713 (4) (ba),
8 66.0713 (4) (d), 66.0713 (4) (e), 66.0713 (5) (b) 4., 66.0713 (5) (b) 5., 66.0715 (3)
9 (d), 66.0715 (3) (e), 66.0923 (9), 66.0925 (9), 66.0927 (10), 66.1005 (2) (c), 66.1105
10 (4m) (ae) 2., 66.1105 (6) (c), 66.1106 (8), 66.1106 (9), 67.09 (1), 67.10 (9) (b), 67.16
11 (2) (b), 67.16 (2) (c), 69.60, 69.67, 70.09 (3) (c), 70.114 (4) (b), 70.20 (1), 70.323
12 (1) (a), 70.323 (1) (b), 70.323 (4), 70.39 (1), 70.55, 70.63 (1), 70.64 (12), 70.65 (2)
13 (e), 70.67 (1), 70.67 (2), 70.71 (1), 70.71 (2), 70.73 (1) (d), 71.07 (3m) (a) 6., 71.28
14 (2m) (a) 6., 71.47 (2m) (a) 6., 71.52 (7), 71.58 (8), 71.74 (13) (a), 71.91 (1) (a), 74.01
15 (2) (a), 74.07, 74.11 (6) (b), 74.11 (11) (a), 74.11 (12) (a) (intro.), 74.11 (12) (c),
16 74.11 (12) (d), 74.12 (10) (b), 74.12 (11) (a) (intro.), 74.12 (11) (c), 74.12 (11) (d),
17 74.12 (12) (a), 74.12 (12) (b), 74.125, 74.23 (1) (a) 1., 74.23 (1) (a) 2., 74.25 (1) (a)
18 1., 74.25 (1) (a) 2., 74.25 (1) (a) 6., 74.25 (3), 74.25 (4), 74.27, 74.29 (1), 74.30 (1)
19 (a), 74.30 (1) (b), 74.30 (1) (f), 74.30 (1m), 74.30 (2) (a), 74.30 (2) (b), 74.31 (intro.),
20 74.37 (3) (c), 74.42 (1), 74.43 (1) (intro.), 74.43 (2), 74.43 (3), 74.45 (title), 74.45
21 (1), 74.45 (2), 74.47 (3) (a), 74.47 (3) (b), 74.47 (3) (c) (intro.), 74.47 (3) (f), 74.485
22 (2) (intro.), 74.485 (4) (b), 74.485 (8), 74.49 (1), 74.49 (2) (a) (intro.), 74.51 (2),
23 74.53 (6), 74.57 (1), 74.57 (3), 74.59 (1) (a) (intro.), 74.59 (1) (a) 2., 74.59 (2), 74.59
24 (3) (intro.), 74.61 (1), 74.61 (2), 74.61 (3), 74.61 (4), 74.63 (intro.), 74.65 (1), 74.65
25 (2), 74.69 (3) (b), 74.69 (3) (c), 74.69 (3) (e), 74.71, 74.75, 74.87 (6) (c), 74.87 (8),

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1 75.01 (1) (b), 75.01 (4) (a), 75.04, 75.05 (intro.), 75.05 (5), 75.07 (1), 75.07 (2) (a),
2 75.07 (2) (b), 75.07 (2) (c), 75.09, 75.10, 75.105 (3), 75.12 (3), 75.12 (4), 75.14 (2),
3 75.144 (2) (c), 75.16, 75.20 (2), 75.20 (3), 75.285, 75.36 (2) (b), 75.36 (2m) (intro.),
4 75.36 (3) (intro.), 75.37 (1), 75.37 (2), 75.521 (1) (c), 75.61 (2), 75.62 (4), 75.64 (2),
5 75.67 (2), 75.67 (3) (a), 75.67 (3) (b), 75.67 (3) (c), 77.04 (3), 77.10 (1) (a), 77.10
6 (2) (b), 77.23, 77.26 (6), 77.84 (3) (b), 77.89 (2) (a), 77.89 (2) (b), 79.10 (7m) (a)
7 2., 79.10 (7m) (b) 2., 79.10 (7m) (c) 2., 79.10 (7m) (cm) 1. b., 79.10 (7m) (cm) 1.
8 c., 79.10 (7m) (cm) 2. b., 79.10 (7m) (cm) 2. c., 79.10 (10) (a), 79.10 (10) (b), 79.10
9 (10) (bm) 2., 79.10 (10) (bn) 1., 79.10 (10) (c), 83.04 (4), 83.04 (5), 83.14 (1), 86.34
10 (3), 88.01 (5), 90.11 (2) (b), 93.50 (1) (c), 100.261 (3) (a), 102.21, 102.85 (4) (d),
11 102.87 (9), 114.14 (2) (f), 115.817 (3) (b), 115.817 (10) (c), 138.052 (5m) (b) 6.,
12 138.052 (5m) (e), 157.11 (9g) (a) 1. b., 157.125 (1), 157.125 (2), 165.755 (3),
13 165.755 (4), 167.31 (5) (d), 169.46 (1) (d), 169.46 (2) (d), 171.04 (3), 171.05,
14 171.06, 171.065, 172.08 (3), 173.24 (3), 174.08 (title) and (1), 174.09 (1), 174.09
15 (2), 195.29 (5), 236.21 (3), 251.13, 253.06 (4) (c) 2., 281.43 (2) (a) 3., 299.93 (4),
16 302.46 (1) (b), 302.46 (1) (c), 302.46 (1) (d), 303.08 (4), 321.61 (1) (f), 321.61 (1)
17 (g), 321.61 (1) (h), 343.301 (5), 345.28 (2) (a), 346.177 (4), 346.495 (4), 346.65 (4r)
18 (d), 346.655 (2) (a), 346.655 (2) (b), 346.655 (3), 349.04 (4), 350.115 (1) (d), 351.07
19 (1g), 605.23 (1), 753.061 (5), 753.07 (2) (a), 753.07 (2) (b), 753.07 (3) (a), 753.07
20 (3) (b), 753.07 (4), 757.05 (1) (b), 757.05 (1) (c), 757.40, 778.10, 778.13, 778.15,
21 778.16, 778.17, 778.25 (10), 778.26 (9), 782.45 (1), 812.24 (1), 814.60 (1), 814.61
22 (1) (a), 814.61 (1) (b), 814.61 (3), 814.61 (7) (a), 814.61 (7) (b), 814.61 (8) (c),
23 814.61 (8) (d), 814.615 (4), 814.62 (1), 814.62 (3) (d) 2., 814.62 (3) (d) 3., 814.63
24 (5), 814.66 (3), 814.69 (1) (a), 814.85 (2), 814.86 (2), 885.08, 891.11 (1), 891.11
25 (2), 938.275 (2) (d), 938.34 (8d) (b), 961.41 (5) (b), 969.13 (4), 971.37 (1m) (c) 1.

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1 b., 973.042 (4), 973.043 (2), 973.045 (2), 973.046 (2), 973.055 (2) (a), 973.055 (2)
2 (b), 973.06 (1) (g), 978.12 (5) (c) 1., 978.12 (5) (c) 2., 978.13 (1) (b), 978.13 (1) (c),
3 978.13 (1) (d), 985.065 (2) (d) and 992.08; and **to create** 59.001 (2e), 59.20 (2)
4 (a) 2., 59.20 (2) (am), 59.21 (1) (j), 59.25 (1) (b), 59.254, 59.255, 59.42 (2) (b) 5.
5 and 63.03 (2) (jm) of the statutes; **relating to:** renaming the office of county
6 treasurer in Milwaukee County, creating the elective office of county
7 comptroller for Milwaukee County, transferring the duties of the Milwaukee
8 County treasurer to that elective office, and expanding the duties and
9 responsibilities of that office.

Analysis by the Legislative Reference Bureau

This bill renames the office of treasurer in any county with a population of at least 750,000 (presently only Milwaukee County) comptroller, and creates the elective office of comptroller in any such county. The comptroller is to be chosen every four years in the general election, beginning in 2012. An individual must be a licensed or certified public accountant, or must have a master's degree or doctorate degree in accounting or finance, to hold the office of comptroller. Upon the election and qualification of the comptroller, the duties and responsibilities of the Milwaukee County treasurer are transferred to the comptroller. The comptroller is also given additional duties and responsibilities under the bill. The term of the current elective treasurer runs until approximately January 2013. The current comptroller, who is not elected, may continue as a county employee in the office of the elected comptroller under his or her current terms of employment. To the extent that he or she is not covered by a civil service ordinance, any employee in the current office of comptroller may continue in office subject to the approval of the elected comptroller.

Under the bill, the comptroller is the chief financial officer of the county, the administrator of the county's financial affairs, and the person who oversees all of the county's debt. The comptroller is required to provide the county board and executive with a fiscal note for all proposed legislation and to report, on a regular basis, on the condition of the county's funds, and claims that are payable. He or she must also prepare and distribute an annual certified statement about the receipts and disbursements from each county fund in the preceding fiscal year. Also on an annual basis, the comptroller must prepare and distribute to the board and the executive a five-year financial condition forecast for the county.

The comptroller is required to perform all audit functions related to county government and, upon request, provide the board or executive with a fiscal analysis on any matter affecting the county. Generally under the bill, the comptroller is

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required to countersign all contracts with the county, and no contract is valid until it is countersigned.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 5.68 (6) of the statutes is amended to read:

2 5.68 (6) The clerk of each county or municipality shall submit an invoice to the
3 clerk of each municipality or district which is responsible for payment of election
4 costs under this section. The municipality or district shall make payment to the
5 county or municipal treasurer, or to a county comptroller under s. 59.255.

6 **SECTION 2.** 9.01 (1) (ag) 4. of the statutes is amended to read:

7 9.01 (1) (ag) 4. The board shall deposit all moneys received by it into the account
8 under s. 20.511 (1) (g), and shall pay the fees required for each recount to the county
9 clerks of the counties in which the recount is to be held. The county clerk shall deposit
10 fees received by him or her with the county treasurer or with a county comptroller
11 under s. 59.255. The municipal clerk shall deposit fees received by him or her with
12 the municipal treasurer.

13 **SECTION 3.** 16.846 (3) of the statutes is amended to read:

14 16.846 (3) All fines imposed and collected under this section shall be
15 transmitted to the county treasurer or the county comptroller under s. 59.255 for
16 disposition in accordance with s. 59.25 (3) (f) and (j). All forfeitures, including
17 forfeitures of posted bail, if any, imposed and collected under this section shall be
18 transmitted to the county treasurer or the county comptroller under s. 59.255 for
19 disposition in accordance with ss. 778.13 and 778.17.

20 **SECTION 4.** 17.01 (7) of the statutes is amended to read:

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1 17.01 (7) By a county supervisor, county clerk, county treasurer, county
2 comptroller under s. 59.255, coroner, register of deeds or county surveyor, to the
3 sheriff, who shall immediately transmit a notice thereof, in case of a coroner or
4 register of deeds, to the governor; and in case of a county supervisor, county clerk,
5 county treasurer, county comptroller under s. 59.255, or surveyor, to the chairperson
6 of the county board; and after such notices the sheriff shall file such resignations with
7 the county clerk.

8 **SECTION 5.** 17.09 (1) of the statutes is amended to read:

9 17.09 (1) COUNTY CLERK; TREASURER; COMPTROLLER; SURVEYOR; SUPERVISOR. The
10 county clerk, county treasurer, county comptroller under s. 59.255, or surveyor, or a
11 county supervisor, by the county board, for cause, by a vote of two-thirds of all the
12 supervisors entitled to seats on such board.

13 **SECTION 6.** 17.21 (3) of the statutes is amended to read:

14 17.21 (3) COUNTY CLERK, TREASURER, COMPTROLLER, AND SURVEYOR. In the office
15 of county clerk, treasurer, comptroller under s. 59.255, or surveyor, by appointment
16 by the county board for the residue of the unexpired term unless a special election
17 is ordered by the county board, in which case the person appointed shall serve until
18 his or her successor is elected and qualified. The county board may, if a vacancy
19 occurs before June 1 in the year preceding expiration of the term of office, order a
20 special election to fill the vacancy. If the county board orders a special election during
21 the period beginning on June 1 and ending on November 30 of any year, the special
22 election shall be held concurrently with the succeeding spring election. If the county
23 board orders a special election during the period beginning on December 1 and
24 ending on May 31 of the succeeding year, the special election shall be held on the

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1 Tuesday after the first Monday in November following the date of the order. A person
2 so elected shall serve for the residue of the unexpired term.

3 **SECTION 7.** 19.59 (3) (c) of the statutes is amended to read:

4 19.59 (3) (c) A provision directing the county or municipal treasurer, or county
5 comptroller under s. 59.255, to withhold the payment of salaries or expenses from
6 any local public official or other employee of the county or municipality who fails to
7 disclose his or her economic interests in accordance with the requirements of the
8 ordinance.

9 **SECTION 8.** 23.84 of the statutes is amended to read:

10 **23.84 Forfeitures, costs, fees, and surcharges collected; to whom paid.**

11 Except for actions in municipal court, all moneys collected in favor of the state or a
12 municipality for a forfeiture, plus costs, fees, and surcharges imposed under ch. 814,
13 shall be paid by the officer who collects the same to the appropriate municipal or
14 county treasurer, or county comptroller under s. 59.255, within 20 days after their
15 receipt by the officer, except that all jail surcharges imposed under ch. 814 shall be
16 paid to the county treasurer or county comptroller under s. 59.255. In case of any
17 failure in the payment, the municipal or county treasurer, or county comptroller
18 under s. 59.255, may collect the payment from the officer by an action in the
19 treasurer's or comptroller's name of office and upon the official bond of the officer,
20 with interest at the rate of 12% per year from the time when it should have been paid.

21 **SECTION 9.** 23.85 of the statutes is amended to read:

22 **23.85 Statement to county board; payment to state.** Every county
23 treasurer, or county comptroller under s. 59.255, shall, on the first day of the annual
24 meeting of the county board of supervisors, submit to it a verified statement of all
25 forfeitures, costs, fees, and surcharges imposed under ch. 814 and received during

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1 the previous year. The county clerk shall deduct all expenses incurred by the county
2 in recovering those forfeitures, costs, fees, and surcharges from the aggregate
3 amount so received, and shall immediately certify the amount of clear proceeds of
4 those forfeitures, costs, fees, and surcharges to the county treasurer, or county
5 comptroller under s. 59.255, who shall pay the proceeds to the state as provided in
6 s. 59.25 (3). Jail surcharges imposed under ch. 814 shall be treated separately as
7 provided in s. 302.46.

8 **SECTION 10.** 24.28 (1) (b) of the statutes is amended to read:

9 24.28 (1) (b) Nonpayment of any taxes that before the annual interest required
10 by the certificate of sale is paid are returned to the board by the county treasurer, or
11 county comptroller under s. 59.255, as due and unpaid upon the lands described in
12 the certificate.

13 **SECTION 11.** 24.67 (3) of the statutes is amended to read:

14 24.67 (3) If a municipality has acted under subs. (1) and (2), it shall certify that
15 fact to the department of administration. Upon receiving a certification from a
16 municipality, or upon direction of the board if a loan is made to a cooperative
17 educational service agency, drainage district created under ch. 88, local professional
18 baseball park district created under subch. III of ch. 229, or a federated public library
19 system, the secretary of administration shall draw a warrant for the amount of the
20 loan, payable to the comptroller of a county under s. 59.255 or to the treasurer of the
21 municipality, cooperative educational service agency, drainage district, or federated
22 public library system making the loan or as the comptroller of a county under s.
23 59.255 or the treasurer of the municipality, cooperative educational service agency,
24 drainage district, local professional baseball park district, or federated public library
25 system directs. The certificate of indebtedness shall then be conclusive evidence of

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1 the validity of the indebtedness and that all the requirements of law concerning the
2 application for the making and acceptance of the loan have been complied with.

3 **SECTION 12.** 24.70 (4) of the statutes is amended to read:

4 24.70 (4) PAYMENT TO BOARD. The treasurer of each municipality and the
5 comptroller of a county under s. 59.255 shall transmit to the board on its order the
6 full amount levied for state trust fund loans within 15 days after March 15. Each
7 cooperative educational service agency shall similarly transmit the annual amount
8 owed on any state trust fund loan made to the agency by that date. Any payment not
9 made by March 30 is delinquent and is subject to a penalty of one percent per month
10 to be paid to the board with the delinquent payment.

11 **SECTION 13.** 24.70 (6) of the statutes is amended to read:

12 24.70 (6) FAILURE TO MAKE PAYMENTS. If any municipality fails to remit the
13 amount due by the date specified under sub. (4), the board may file a certified
14 statement of the delinquent amount with the department of administration. The
15 secretary of administration shall collect the amount due, including any penalty, by
16 deducting that amount from any state payments due the municipality and shall
17 notify the treasurer or comptroller and the board of that action.

18 **SECTION 14.** 26.03 (1m) (a) 2. of the statutes is amended to read:

19 26.03 (1m) (a) 2. Upon receipt of notifications under subd. 1., the county clerk
20 shall provide notice to the town chairperson of each town in which the land from
21 which raw forest products will be harvested is located and to the county treasurer
22 or county comptroller under s. 59.255. The county treasurer or county comptroller
23 under s. 59.255 shall determine whether the county holds a tax certificate or tax
24 deeds to any of the land involved. If the county holds a tax certificate, the county
25 treasurer or county comptroller under s. 59.255 shall take action to collect the unpaid

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1 taxes represented by county-owned tax certificates or to prevent the harvesting of
2 raw forest products from the land. If the county holds a tax deed, the county
3 treasurer or county comptroller under s. 59.255 shall take action to prevent the
4 harvesting of raw forest products from the land.

5 **SECTION 15.** 26.14 (4) of the statutes is amended to read:

6 26.14 (4) Emergency fire wardens or those assisting them in the fighting of
7 forest fires shall prepare itemized accounts of their services and the services of those
8 employed by them, as well as other expenses incurred, on blanks to be furnished by
9 the department and in a manner prescribed by the department, and make oaths or
10 affirmation that said account is just and correct, which account shall be forwarded
11 and approved for payment by the department. As soon as any such account has been
12 paid by the secretary of administration the department of natural resources shall
13 send to the proper county treasurer or county comptroller under s. 59.255 a bill for
14 the county's share of such expenses. The county shall have 60 days within which to
15 pay such bill, but if not paid within that time the county shall be liable for interest
16 at the rate of 6% per year. If payment is not made within 60 days the department of
17 administration shall include such amount as a part of the next levy against the
18 county for state taxes, but no county shall be required to pay more than \$5,000 in any
19 one year. Any unpaid levy under this section shall remain a charge against the
20 county and the department of administration shall include such unpaid sums in the
21 state tax levy of the respective counties in subsequent years.

22 **SECTION 16.** 26.30 (9) (b) 1. of the statutes is amended to read:

23 26.30 (9) (b) 1. When such work has been performed on county lands, the
24 department shall send to the proper county treasurer or county comptroller under
25 s. 59.255 a bill for the county's share of such expenses and a copy of the bill shall be

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1 filed with the department of administration. The county shall have until October 1
2 of each year to pay such bill. If payment is not made by October 1 of each year, the
3 secretary of state, upon information certified to the secretary of state by the
4 department of administration, shall include such amount as a part of the next levy
5 against the county for state taxes, but no county shall be required to pay more than
6 \$5,000 of such amount in any one year. Any unpaid levy under this section shall
7 remain a charge against the county and the secretary of state shall include such
8 unpaid sums in the state tax levy of the respective counties in subsequent years.

9 **SECTION 17.** 27.065 (9) (c) of the statutes is amended to read:

10 27.065 (9) (c) Said bonds may be annual or semiannual interest coupon bonds
11 or bonds that are registered under s. 67.09 without interest coupons, as the county
12 board may direct, the total issue in each case shall be payable in annual installments
13 for a period not exceeding 10 years from the date of issue, and shall draw interest at
14 a rate not exceeding 6% per year, interest payable annually or semiannually, as the
15 county board may direct; such bonds may be of such denomination as the county
16 board shall determine and shall be sold at not less than par. The proceeds of the sale
17 of such bonds shall be credited by the county treasurer or county comptroller under
18 s. 59.255 to the special fund for the improvement of such streets or parkways, and
19 may be paid to the contractor for such work when payment is due and the county
20 board shall so direct, or the contractor may take such bonds as payment for work done
21 with the permission of the county board.

22 **SECTION 18.** 27.065 (9) (e) of the statutes is amended to read:

23 27.065 (9) (e) The county treasurer or county comptroller under s. 59.255 shall,
24 out of the special fund hereby created for that purpose, pay the interest on and the
25 principal of said bonds, as the same become due and charge the same to said fund.

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1 **SECTION 19.** 27.065 (9) (f) of the statutes is amended to read:

2 27.065 (9) (f) In each year after the issuing of said bonds, until all of them are
3 paid, the county clerk, in the clerk's certification of the state and county tax and
4 charges to the clerks of the cities, towns or villages wherein the land covered by said
5 bonds is located, shall include sufficient of the special assessment on each such parcel
6 of land to pay the annual installment of the principal and interest of said special
7 assessment, and this amount shall be extended on the tax roll for the year as a special
8 tax on such property. Thereafter this tax shall be treated in all respects as any other
9 county tax, and when collected the same shall be a special fund for the payment of
10 such bonds and interest, and shall be used for no other purpose. The county
11 treasurer or county comptroller under s. 59.255 shall, out of this special fund, pay
12 the interest on and the principal of said bonds. Any bondholder or bondholders may
13 redeem from any tax certificate, as fully as if owners of the land, under s. 75.01.

14 **SECTION 20.** 27.065 (10) (e) of the statutes is amended to read:

15 27.065 (10) (e) Upon the commencement of any such action the plaintiff shall
16 cause a notice thereof to be filed in the office of the county clerk and county treasurer,
17 or county comptroller under s. 59.255, designating the particular property affected
18 by such foreclosure; and thereafter no redemption of any such property from such
19 assessments shall be had without payment of all costs theretofore accrued in such
20 action except as hereinbefore provided.

21 **SECTION 21.** 29.983 (1) (f) of the statutes is amended to read:

22 29.983 (1) (f) The clerk of the court shall collect and transmit to the county
23 treasurer or county comptroller under s. 59.255 the wild animal protection surcharge
24 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
25 make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or

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1 the county comptroller under s. 59.255 shall then pay the secretary of administration
2 as provided in s. 59.255 (3) (f) 2.

3 **SECTION 22.** 29.984 (1) (f) of the statutes is amended to read:

4 29.984 (1) (f) The clerk of court shall collect and transmit to the county
5 treasurer or county comptroller under s. 59.255 the commercial fish protection
6 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
7 shall then make payment to the state treasurer as provided in s. 59.25 (3) (f) 2. or the
8 county comptroller under s. 59.255 shall then pay the secretary of administration as
9 provided in s. 59.255 (3) (f) 2. The state treasurer shall deposit the amount of the
10 commercial fish protection surcharge in the conservation fund.

11 **SECTION 23.** 29.985 (1) (d) of the statutes is amended to read:

12 29.985 (1) (d) The clerk of the court shall collect and transmit to the county
13 treasurer or county comptroller under s. 59.255 the fishing shelter removal
14 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
15 shall then make payment to the secretary of administration as provided in s. 59.25
16 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of
17 administration as provided in s. 59.255 (3) (f) 2.

18 **SECTION 24.** 29.987 (1) (d) of the statutes is amended to read:

19 29.987 (1) (d) The clerk of the court shall collect and transmit to the county
20 treasurer or county comptroller under s. 59.255 the natural resources surcharge and
21 other amounts required under s. 59.40 (2) (m). The county treasurer shall then make
22 payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
23 county comptroller under s. 59.255 shall then pay the secretary of administration as
24 provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit the
25 amount of the natural resources surcharge in the conservation fund.

ASSEMBLY BILL 329**SECTION 25**

1 **SECTION 25.** 29.989 (1) (d) of the statutes is amended to read:

2 29.989 (1) (d) The clerk of the court shall collect and transmit to the county
3 treasurer or county comptroller under s. 59.255 the natural resources restitution
4 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
5 shall then make payment to the secretary of administration as provided in s. 59.25
6 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of
7 administration as provided in s. 59.255 (3) (f) 2. The secretary of administration
8 shall deposit the amount of the natural resources restitution surcharge in the
9 conservation fund.

10 **SECTION 26.** 29.99 (4) of the statutes is amended to read:

11 29.99 (4) The clerk of the court shall collect and transmit to the county
12 treasurer or county comptroller under s. 59.255 the wildlife violator compact
13 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
14 shall then make payment to the secretary of administration as provided in s. 59.25
15 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of
16 administration as provided in s. 59.255 (3) (f) 2. The secretary of administration
17 shall deposit the amount of the wildlife violator compact surcharge in the
18 conservation fund.

19 **SECTION 27.** 29.9905 (1) (d) of the statutes is amended to read:

20 29.9905 (1) (d) The clerk of the court shall collect and transmit to the county
21 treasurer or county comptroller under s. 59.255 the Great Lakes resource surcharge
22 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
23 make payment to the state treasurer as provided in s. 59.25 (3) (f) 2. or the county
24 comptroller under s. 59.255 shall then pay the secretary of administration as

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1 provided in s. 59.255 (3) (f) 2. The state treasurer shall deposit the amount of the
2 Great Lakes resource surcharge in the conservation fund.

3 **SECTION 28.** 29.991 (1) (c) of the statutes is amended to read:

4 29.991 (1) (c) The clerk of the court shall collect and transmit to the county
5 treasurer or county comptroller under s. 59.255 the fishing net removal surcharge
6 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
7 make payment to the state treasurer as provided in s. 59.25 (3) (f) 2. or the county
8 comptroller under s. 59.255 shall then pay the secretary of administration as
9 provided in s. 59.255 (3) (f) 2.

10 **SECTION 29.** 30.38 (13) (c) of the statutes is amended to read:

11 30.38 (13) (c) At the end of each fiscal year, the board shall compute its net
12 revenue, if any, after paying the costs of operating, maintaining and improving the
13 harbor. Thereupon, the board shall certify the amount of such net revenue, if any,
14 to the municipal treasurer or county comptroller under s. 59.255 who shall cause
15 such amount to be transferred from the harbor fund to the general fund of the
16 municipality.

17 **SECTION 30.** 32.58 (3) (a) of the statutes is amended to read:

18 32.58 (3) (a) The county treasurer or county comptroller under s. 59.255, under
19 s. 74.57 or the city treasurer, if authorized to act under s. 74.87, may include the
20 owner's property in a tax certificate to collect the delinquent assessment, unless a
21 special improvement bond under s. 32.67 is issued against the property. If the city
22 has issued a special improvement bond against the owner's property, it may foreclose
23 the property to collect the delinquent assessment. Even if only part of the property
24 is within the benefit district and assessed benefits, the entire property may be sold
25 or foreclosed to collect the delinquent assessment.

ASSEMBLY BILL 329**SECTION 31**

1 **SECTION 31.** 34.01 (7) of the statutes is amended to read:

2 34.01 (7) “Treasurer” means any duly elected, appointed or acting official or
3 employee of a public depositor whose duties require that he or she receive and
4 account for public moneys, and “treasurer” includes a county comptroller under s.
5 59.255.

6 **SECTION 32.** 34.105 (1) of the statutes is amended to read:

7 34.105 (1) Withdrawal or disbursement by a treasurer of any county, city,
8 village, town, school district or cooperative educational service agency of moneys
9 deposited in a public depository shall be made as provided by s. 66.0607 (1) to (5).
10 “Treasurer” as used in this subsection means only the elected, appointed or acting
11 official treasurer of a county, city, village, town, school district or cooperative
12 educational service agency and, except for county comptroller under s. 59.255, does
13 not include all of the other persons within the definition of that term in s. 34.01 (7).
14 This section does not affect s. 67.10 (2).

15 **SECTION 33.** 36.11 (1) (d) of the statutes is amended to read:

16 36.11 (1) (d) All fines imposed and collected under this subsection shall be
17 transmitted to the county treasurer or county comptroller under s. 59.255 for
18 disposition in accordance with s. 59.25 (3) (f) and (j) and 59.255 (3) (f) and (j). All
19 forfeitures, including forfeitures of posted bail if any, imposed and collected under
20 this subsection shall be transmitted to the county treasurer or county comptroller
21 under s. 59.255 for disposition in accordance with ss. 778.13 and 778.17.

22 **SECTION 34.** 41.41 (10) (c) 1. of the statutes is amended to read:

23 41.41 (10) (c) 1. Except as provided in par. (d), on or before each January 31,
24 the department shall pay to the treasurer of each taxation district specified in par.
25 (b), and to the county comptroller under s. 59.255, with respect to all land in the

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1 Kickapoo valley reserve and all land acquired by the board on or before January 1
2 of the preceding year, an amount determined by multiplying the estimated value of
3 the land equated to the average level of assessment in the taxation district by the
4 aggregate gross general property tax rate, exclusive of the rate that applies under
5 s. 70.58 and without respect to the school levy tax credit under s. 79.10, that would
6 apply to the land in that taxation district for that year if it were taxable.

7 **SECTION 35.** 41.41 (10) (c) 2. of the statutes is amended to read:

8 41.41 (10) (c) 2. On or before February 15, the treasurer of each taxation
9 district, and the county comptroller under s. 59.255, receiving a payment under subd.
10 1. shall pay to the treasurer of each taxing jurisdiction, from the amount received
11 under subd. 1., the taxing jurisdiction's proportionate share of the payment in lieu
12 of the tax that would be levied on the land if it were taxable.

13 **SECTION 36.** 43.58 (7) (b) of the statutes is amended to read:

14 43.58 (7) (b) If a gift, bequest, or endowment is made to any public library, the
15 library board may pay or transfer the gift, bequest, or endowment, or its proceeds,
16 to the treasurer of the municipality or county, or to the comptroller under s. 59.255
17 of the county, in which the public library is situated; may entrust the gift, bequest,
18 or endowment to a public depository under ch. 34; may pay or transfer the gift,
19 bequest, or endowment to the library board's financial secretary; or may pay or
20 transfer the gift, bequest, or endowment to a charitable organization, described in
21 section 501 (c) (3) of the Internal Revenue Code and exempt from federal income tax
22 under section 501 (a) of the Internal Revenue Code, the purpose of which is providing
23 financial or material support to the public library. A payment or transfer of a gift,
24 bequest, or endowment by a library board to a charitable organization described in
25 this paragraph made prior to March 19, 2008, is not invalid as lacking statutory

ASSEMBLY BILL 329**SECTION 36**

1 authority to make the payment or transfer. If the library board pays or transfers the
2 gift, bequest, or endowment to the financial secretary, the financial secretary may
3 invest the gift, bequest, or endowment as permitted under s. 66.0603 (1m) or 112.11
4 (3); or may delegate investment authority for the gift, bequest, or endowment as
5 permitted under s. 66.0603 (2) or 112.11 (5). The financial secretary shall hold office
6 only during membership on the library board and shall be elected annually at the
7 same time and in the same manner as the other officers of the library board.

8 **SECTION 37.** 43.58 (7) (c) of the statutes is amended to read:

9 43.58 (7) (c) If any such treasurer, comptroller under s. 59.255, or financial
10 secretary holds any property belonging to the public library, the library board shall
11 require a bond from the treasurer, comptroller, or financial secretary to the library
12 board in such sum, not less than the amount of such property so held by him or her,
13 and with such sureties as the library board requires. The bond shall be conditioned
14 in substantially the same form as the ordinary bond required from the treasurer of
15 the municipality or county, or to the comptroller under s. 59.255 of the county, with
16 the necessary changes.

17 **SECTION 38.** 43.58 (7) (d) of the statutes is amended to read:

18 43.58 (7) (d) The treasurer, comptroller under s. 59.255, or financial secretary
19 shall make an annual report to the library board showing in detail the amount,
20 investment, income and disbursements from the trust funds in his or her charge.
21 Such report shall also be appended to the annual report of the library board under
22 s. 43.58 (6).

23 **SECTION 39.** 45.81 (3) (c) of the statutes is amended to read:

24 45.81 (3) (c) The total disbursements made by the commission under this
25 subsection may not exceed the amount collected from the tax levied, except when

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1 specifically authorized by the county board. The commission shall provide the
2 county treasurer or the county comptroller under s. 59.255 with sufficient
3 information to deliver the specified aid to the person entitled to that aid.

4 **SECTION 40.** 45.81 (3) (d) of the statutes is amended to read:

5 45.81 (3) (d) The commission may furnish aid in a different manner than by
6 supplying money. The commission may request the county treasurer or the county
7 comptroller under s. 59.255 to pay a purveyor of services or commodities for the
8 purchase of services or commodities, or the commission may furnish supplies, as it
9 considers appropriate.

10 **SECTION 41.** 45.84 (3) of the statutes is amended to read:

11 45.84 (3) The chairperson of the county board and the clerk of the county on
12 the receipt of the report under sub. (2) shall draw an order on the county treasurer
13 or the county comptroller under s. 59.255 for the amount of expenses so incurred,
14 payable to the person designated in the report as being entitled to that payment. The
15 county veterans service officer of each county shall, upon the death and burial of a
16 veteran described under sub. (1) who was living in the county at the time of death,
17 make application to the proper authorities for a suitable headstone as provided for
18 by act of congress, and at the expense of the county cause the same to be placed at
19 the head of the deceased's grave.

20 **SECTION 42.** 45.85 (3) of the statutes is amended to read:

21 45.85 (3) The chairperson of the county board and the county clerk, upon
22 receipt of the report under sub. (2), shall draw an order on the county treasurer or
23 the county comptroller under s. 59.255 for the amount of the expenses incurred in
24 caring for the graves, payable to the person or persons designated in the report as
25 being entitled to the payment.

ASSEMBLY BILL 329**SECTION 43**

1 **SECTION 43.** 46.495 (2) (a) of the statutes is amended to read:

2 46.495 (2) (a) The county treasurer or the county comptroller under s. 59.255
3 and each director of a county department under s. 46.215, 46.22 or 46.23 shall
4 monthly certify under oath to the department in such manner as the department
5 prescribes the claim of the county for state reimbursement under this section and if
6 the department approves such claim it shall certify to the department of
7 administration for reimbursement to the county for amounts due under this
8 subsection and payment claimed to be made to the counties monthly. The
9 department may make advance payments prior to the beginning of each month equal
10 to one-twelfth of the contracted amount.

11 **SECTION 44.** 48.569 (2) (a) of the statutes is amended to read:

12 48.569 (2) (a) The county treasurer or the county comptroller under s. 59.255
13 and each director of a county department shall monthly certify under oath to the
14 department, in the manner the department prescribes, the claim of the county for
15 state reimbursement under this section, and if the department approves the claim
16 it shall certify to the department of administration for reimbursement to the county
17 for amounts due under this section and payment claimed to be made to the counties
18 monthly. The department may make advance payments prior to the beginning of
19 each month equal to one-twelfth of the contracted amount.

20 **SECTION 45.** 49.19 (7) of the statutes is amended to read:

21 49.19 (7) The county board shall annually appropriate a sum of money
22 sufficient to carry out the provisions of this section. The county treasurer or the
23 county comptroller under s. 59.255 shall pay out the amounts ordered paid under this
24 section.

25 **SECTION 46.** 51.605 (2) of the statutes is amended to read:

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1 51.605 (2) PAYMENT. Reimbursement ordered under this section shall be made
2 to the clerk of courts of the county where the proceedings took place. The clerk of
3 courts shall transmit payments under this section to the county treasurer or the
4 county comptroller under s. 59.255, who shall deposit 25 percent of the payment
5 amount in the county treasury and transmit the remainder to the secretary of
6 administration. Payments transmitted to the secretary of administration shall be
7 deposited in the general fund and credited to the appropriation account under s.
8 20.550 (1) (L).

9 **SECTION 47.** 51.91 (4) of the statutes is amended to read:

10 51.91 (4) APPLICATION FOR AID. Application for aid under this section shall be
11 filed with the department as prescribed by it. Such application shall include
12 evidence of the existence of the indebtedness on which the county is obligated to pay
13 interest. The department may by audit or investigation satisfy itself as to the amount
14 and validity of the claim and, if satisfied, shall grant the aid provided by this section.
15 Payment of aid shall be made to the county treasurer or the county comptroller under
16 s. 59.255.

17 **SECTION 48.** 55.107 (2) of the statutes is amended to read:

18 55.107 (2) Reimbursement ordered under this section shall be made to the clerk
19 of courts of the county where the proceedings took place. The clerk of courts shall
20 transmit payments under this section to the county treasurer or the county
21 comptroller under s. 59.255, who shall deposit 25 percent of the payment amount in
22 the county treasury and transmit the remainder to the secretary of administration.
23 Payments transmitted to the secretary of administration shall be deposited in the
24 general fund and credited to the appropriation account under s. 20.550 (1) (L).

25 **SECTION 49.** 59.001 (2e) of the statutes is created to read:

ASSEMBLY BILL 329**SECTION 49**

1 59.001 **(2e)** “Comptroller” means a comptroller elected under s. 59.20 (2) (am).

2 **SECTION 50.** 59.20 (2) (a) of the statutes is renumbered 59.20 (2) (a) 1. and
3 amended to read:

4 59.20 **(2)** (a) 1. Beginning in 2008 and quadrennially thereafter, except as
5 provided in subd. 2., a register of deeds, county clerk, and county treasurer shall be
6 chosen at the general election by the electors of each county for the term of 4 years.
7 Except as provided in this paragraph, beginning in 2008 and quadrennially
8 thereafter, a surveyor shall be chosen at the general election by the electors of each
9 county in which the office of surveyor is filled by election, for the term of 4 years. No
10 surveyor shall be elected in counties having a population of 500,000 or more. The
11 regular term of office of each register of deeds, county clerk, county treasurer, and
12 county surveyor shall commence on the first Monday of January next succeeding his
13 or her election and shall continue 4 years and until his or her successor qualifies.

14 **SECTION 51.** 59.20 (2) (a) 2. of the statutes is created to read:

15 59.20 **(2)** (a) 2. Upon the election and qualification of a comptroller under par.
16 (am), the office of treasurer of a county with a population of 750,000 or more is
17 renamed the office of comptroller, as specified in s. 59.255, and all of the duties and
18 responsibilities of the treasurer shall be transferred to the comptroller, and
19 enhanced, as specified in s. 59.255. The term of such a treasurer shall expire upon
20 the election and qualification of the comptroller under par. (am).

21 **SECTION 52.** 59.20 (2) (am) of the statutes is created to read:

22 59.20 **(2)** (am) Beginning in 2012 and quadrennially thereafter, a comptroller
23 shall be chosen at the general election by the electors of each county with a
24 population of 750,000 or more for the term of 4 years. The regular term of office of

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1 each comptroller shall commence on the first Monday in January next succeeding his
2 or her election and shall continue 4 years and until his or her successor qualifies.

3 **SECTION 53.** 59.20 (3) (a) of the statutes is amended to read:

4 59.20 (3) (a) Every sheriff, clerk of the circuit court, register of deeds, treasurer,
5 comptroller, register of probate, clerk and county surveyor shall keep his or her office
6 at the county seat in the offices provided by the county or by special provision of law;
7 or if there is none, then at such place as the board directs. The board may also require
8 any elective or appointive county official to keep his or her office at the county seat
9 in an office to be provided by the county. All such officers shall keep their offices open
10 during the usual business hours of any day except Sunday, as the board directs. With
11 proper care, the officers shall open to the examination of any person all books and
12 papers required to be kept in his or her office and permit any person so examining
13 to take notes and copies of such books, records, papers or minutes therefrom except
14 as authorized in par. (c) and ss. 19.36 (10) to (12) and 19.59 (3) (d) or under ch. 69.

15 **SECTION 54.** 59.21 (1) (g) of the statutes is amended to read:

16 59.21 (1) (g) Register of deeds, in counties containing less than 150,000
17 population, \$3,000, with 2 or more sureties. In counties containing 150,000 or more
18 population, not less than \$3,000, with 2 or more sureties, conditioned for the
19 accuracy of the register's work and the faithful, correct, and impartial performance
20 of the register's duties, and in addition thereto a bond of not less than \$10,000, with
21 2 or more sureties, conditioned for the faithful accounting for and paying over to the
22 treasurer or comptroller all moneys which may come into the register's hands as
23 register of deeds, or into the hands of the register's deputy or assistants.

24 **SECTION 55.** 59.21 (1) (j) of the statutes is created to read:

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1 59.21 (1) (j) Comptroller, not less than \$5,000 nor more than \$20,000 with not
2 less than 3 sureties.

3 **SECTION 56.** 59.21 (3) of the statutes is amended to read:

4 59.21 (3) Each bond described in sub. (1) shall be guaranteed by the number
5 of personal sureties prescribed by law, or if not prescribed, by the number fixed by
6 the board within the limitations, if any, prescribed by law, or by a surety company
7 as provided by s. 632.17 (2). In the case of the clerk, treasurer, comptroller, and
8 county abstractor the board may by resolution require them to furnish bonds
9 guaranteed by surety companies and direct that the premiums be paid as provided
10 in s. 19.01 (8).

11 **SECTION 57.** 59.22 (1) (b) of the statutes is amended to read:

12 59.22 (1) (b) Any officer authorized or required to collect fees appertaining to
13 his or her office shall keep a complete record of all fees received in the form prescribed
14 by the board and shall file a record of the total annual receipts in the clerk's office
15 within 20 days of the close of the calendar year or at such other times as the board
16 requires. Any officer on a salary basis or part fees and part salary shall collect all
17 fees authorized by law appertaining to his or her office and shall remit all fees not
18 specifically reserved to the officer by enumeration in the compensation established
19 by the board under par. (a) to the treasurer or comptroller at the end of each month
20 unless a shorter period for remittance is otherwise provided.

21 **SECTION 58.** 59.23 (2) (e) of the statutes is amended to read:

22 59.23 (2) (e) *Reports of receipts and disbursements.* Record in a book therefor
23 the reports of the treasurer or comptroller of the receipts and disbursements of the
24 county.

25 **SECTION 59.** 59.23 (2) (g) of the statutes is amended to read:

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1 59.23 (2) (g) *Payments to treasurer or comptroller.* Keep in the manner
2 prescribed in par. (f) a separate account of all moneys paid the treasurer or
3 comptroller by the clerk.

4 **SECTION 60.** 59.23 (2) (L) of the statutes is amended to read:

5 59.23 (2) (L) *Duplicate receipts.* Make out and deliver to the treasurer or
6 comptroller duplicate receipts of all money received by the clerk as clerk, and
7 countersign and file in the clerk's office the duplicate receipts delivered to the clerk
8 by the treasurer or comptroller of money received by the treasurer or comptroller.

9 **SECTION 61.** 59.25 (1) of the statutes is renumbered 59.25 (1) (a).

10 **SECTION 62.** 59.25 (1) (b) of the statutes is created to read:

11 59.25 (1) (b) Upon the election and qualification of a comptroller under s.
12 59.255, the duties and responsibilities of the treasurer in a county with a population
13 of 750,000 shall be transferred to the comptroller, and enhanced, as specified in s.
14 59.255.

15 **SECTION 63.** 59.25 (3) (a) 1. of the statutes is renumbered 59.25 (3) (a) and
16 amended to read:

17 59.25 (3) (a) Receive all moneys from all sources belonging to the county, and
18 all other moneys which by statute or county ordinance are directed to be paid to the
19 treasurer, and, ~~except in counties having a population of 500,000 or more,~~ in the case
20 of the payment of delinquent property taxes or the redemption of land subject to a
21 tax certificate, make out and deliver to the clerk duplicate receipts therefor, and file
22 in the treasurer's office the duplicate receipts delivered to the treasurer by the clerk
23 for money received by the clerk.

24 **SECTION 64.** 59.25 (3) (a) 2. of the statutes is repealed.

25 **SECTION 65.** 59.25 (3) (b) of the statutes is amended to read:

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1 59.25 (3) (b) Pay out all moneys belonging to the county only on the order of the
2 board, signed by the clerk and countersigned by the chairperson, except when special
3 provision for the payment thereof is otherwise made by law; and, ~~except in counties~~
4 ~~having a population of 500,000 or more,~~ pay out all moneys belonging to the county
5 road and bridge fund on the written order of the county commissioner of highways,
6 signed by the clerk and countersigned by the chairperson of the board.

7 **SECTION 66.** 59.254 of the statutes is created to read:

8 **59.254 Legislative findings; 2011 Wisconsin Act ... (this act).** The
9 legislature finds that a county with a population of 750,000 or more needs an
10 individual to serve as the chief financial officer of the county and administer the
11 county's financial affairs. This position requires expertise in accounting or finance.
12 The legislature further finds that this need may best be achieved by renaming the
13 office of county treasurer, in a county with a population of 750,000 or more, county
14 comptroller, by transferring all of the duties and responsibilities of the treasurer to
15 the elective office of county comptroller, and by enhancing the duties and
16 responsibilities of this position beyond what are currently the duties and
17 responsibilities of the county treasurer.

18 **SECTION 67.** 59.255 of the statutes is created to read:

19 **59.255 Comptroller. (1) ELIGIBILITY.** (a) No person may hold the office of
20 comptroller unless he or she is either a certified public accountant, licensed or
21 certified under ch. 442, or has a master's degree or a doctorate degree in accounting
22 or finance from a regionally accredited, nonprofit, post-secondary educational
23 institution.

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1 (b) No person holding the office of sheriff, undersheriff, circuit judge, district
2 attorney, clerk of the circuit court, clerk, or member of the board shall be eligible to
3 hold the office of comptroller or deputy comptroller.

4 (c) This section applies only to a county with a population of 750,000 or more.

5 **(2) RESPONSIBILITIES; DEPUTIES; OATH; SALARY; TEMPORARY VACANCY.** (a) The
6 comptroller is the chief financial officer of the county, and the administrator of the
7 county's financial affairs. The comptroller shall oversee all of the county's debt.

8 (b) The comptroller shall appoint one deputy to aid the comptroller, under the
9 comptroller's direction, in the discharge of the duties of the office of comptroller. A
10 deputy appointed under this paragraph may be removed only for just cause. The
11 appointment shall be in writing and shall be filed and recorded in the comptroller's
12 office. Such deputy, in the absence of the comptroller from the comptroller's office
13 or in case of a vacancy in said office or any disability of the comptroller to perform
14 the duties of the office of comptroller, unless another is appointed therefor as
15 provided in par. (c), shall perform all of the duties of the office of comptroller until
16 such vacancy is filled or such disability is removed. The person so appointed shall
17 take and file the official oath. The person shall file his or her appointment with the
18 clerk. The board may, at its annual meeting or at any special meeting, provide a
19 salary for the deputy.

20 (c) If any comptroller is incapable of discharging the duties of the office of
21 comptroller, the county executive shall appoint a person, subject to confirmation by
22 the board, comptroller who shall serve until such disability is removed. A person so
23 appointed or appointed to fill a vacancy in the office of comptroller, upon giving an
24 official bond with like sureties as are required of such comptroller, shall perform all

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1 the duties of such office, and thereupon the powers and duties of any deputy
2 performing the duties of the last comptroller shall cease.

3 **(3) DUTIES.** The comptroller shall do all of the following:

4 (a) Receive all moneys from all sources belonging to the county, and all other
5 moneys which by statute or county ordinance are directed to be paid to the
6 comptroller.

7 (b) Pay out all moneys belonging to the county only on the order of the board,
8 signed by the clerk and countersigned by the chairperson, except when special
9 provision for the payment thereof is otherwise made by law.

10 (c) Pay all county orders described in par. (b) in the order of time in which they
11 are presented for payment; but where 2 or more are presented at the same time, give
12 precedence to the order of the oldest date, but the comptroller shall receive of
13 municipal treasurers all county orders issued in the county, which the municipal
14 treasurers may present in payment of county taxes, to the amount of the county taxes
15 actually collected by any municipal treasurer in the year for which the orders are
16 offered in payment, which amount shall be determined by the affidavit of the
17 municipal treasurer.

18 (d) Keep a true and correct account of the receipt and expenditure of all moneys
19 which come into the comptroller's hands by virtue of the comptroller's office in books
20 kept therefor, specifying the date of every receipt or payment, the person from or to
21 whom the same was received or paid, and the purpose of each particular receipt or
22 payment; keep also in like manner a separate account of all fees received, a separate
23 account of all moneys received for taxes, and a separate account of money received
24 upon redemption of lands from sales thereof for nonpayment of taxes, further
25 specifying in the 2 last accounts the description of the property on account of which

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1 such money was paid, which books shall be open at all times to the inspection of the
2 board or any member thereof and to all county and state officers; make in writing a
3 fully itemized statement and report, verified by the comptroller's oath, to the board
4 on the first day of the annual board meeting and at such other times as the board
5 directs, of all moneys of whatever nature received and disbursed by the comptroller;
6 exhibit the comptroller's vouchers therefor to be audited and allowed, and settle with
7 the board the comptroller's accounts as comptroller; and exhibit to the board all
8 moneys in the custody or control of the comptroller as comptroller, and, if required,
9 make oath that such moneys are the funds of the county.

10 (e) Annually by March 15, furnish to the department of revenue the completed
11 tax roll settlement sheets prescribed under s. 70.09 (3).

12 (f) 1. Except as provided in subd. 2., transmit to the secretary of administration
13 at the time required by law to pay the state taxes a particular statement, certified
14 by the comptroller's personal signature affixed or attached thereto, of all moneys
15 received by him or her during the preceding year and which are payable to the
16 secretary of administration for licenses, fines, forfeitures, or on any other account,
17 and at the same time pay to the secretary of administration the amount thereof after
18 deducting the legal fees.

19 2. For all court imposed fines and forfeitures, plus costs, fees, and surcharges
20 imposed under ch. 814, required by law to be deposited in the state treasury, transmit
21 to the secretary of administration a statement of all moneys required by law to be
22 paid on the actions entered during the preceding month on or before the first day of
23 the next succeeding month, certified by the comptroller's personal signature affixed
24 or attached thereto, and at the same time pay to the secretary of administration the
25 amount of the money transmitted.

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1 (g) Deposit all moneys for jail assessments received under s. 302.46 (1) in a
2 county jail fund and make payments from the fund for purposes of s. 302.46 (2) on
3 order of the board under par. (b).

4 (h) Cause to be insured, when directed by the board, at the expense of the
5 county, the county buildings or any of them in the name of the county; and, in case
6 of loss, demand and receive the money due on account of such insurance for the use
7 of the county; and all such money shall be applied to rebuilding or repairing such
8 county buildings.

9 (i) Make annually, on the 3rd Monday of March, a certified statement, and
10 forward the statement to each municipal clerk in the county, showing the amount of
11 money paid from the county treasury during the year next preceding to each
12 municipal treasurer in the county. The statement shall specify the date of each
13 payment, the amount thereof and the account upon which the payment was made.
14 It shall be unlawful for any comptroller to pay to the treasurer of any town any money
15 in the hands of the comptroller belonging to the town from the 3rd Monday of March
16 until 10 days after the annual town meeting except upon the written order of the
17 town board.

18 (j) Retain 10 percent for fees in receiving and paying into the state treasury all
19 money received by the comptroller for the state for fines and forfeitures, except that
20 50 percent of the state forfeitures and fines under chs. 341 to 347, 349, and 351 shall
21 be retained as fees, and retain the other fees for receiving and paying money into the
22 state treasury that are prescribed by law.

23 (k) Forward 40 percent of the state forfeitures and fines under ch. 348 to the
24 secretary of administration for deposit in the transportation fund under s. 25.40 (1)
25 (ig).

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1 (L) Forward all money received under s. 66.0114 (3) (c) to the secretary of
2 administration for deposit in the transportation fund under s. 25.40 (1) (ig).

3 (m) Forward 50 percent of the fees received under s. 351.07 (1g) to the secretary
4 of administration for deposit in the transportation fund under s. 25.40 (1) (im).

5 (n) Make and deliver to any person, for a fee that is set by the board under s.
6 19.35 (3), a certified copy or transcript of any book, record, account, file or paper in
7 his or her office or any certificate which by law is declared to be evidence.

8 (o) On the first day of each month pay into the county treasury the fees received
9 by the comptroller.

10 (p) Pay to the secretary of administration on his or her order the state
11 percentage of fees received from the clerk of the circuit court under s. 59.40 (2) (m)
12 and if any such moneys remain in his or her hands when he or she is required to pay
13 the state percentage of fees, pay such moneys therewith to the secretary of
14 administration.

15 (q) Perform all other duties required of the comptroller by law.

16 (rm) If the comptroller's county receives national forest income, distribute the
17 income to the towns in the county in which national forest lands are situated, with
18 each town to receive such proportion of the income as the area of national forest lands
19 in the town bears to the area of the national forest lands in the entire county. Fifty
20 percent of the amount received by any town shall be expended by the town
21 exclusively for the benefit of roads therein.

22 (s) Exercise any investment authority delegated to the comptroller by the board
23 under s. 59.62.

24 (t) Notify municipalities of payments made under ss. 74.29 and 79.10 in respect
25 to property tax levies originally certified to the municipality for collection.

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1 (tc) Each month, at the board's first meeting, the comptroller shall report to the
2 board and the county executive, in writing, the condition of the county's outstanding
3 contracts and of each of the county's funds and the claims payable from the funds.
4 The comptroller shall also file with the the county executive and the board each year
5 on or before October 1 a certified and detailed statement of the receipts and
6 disbursements on account of each fund of the county during the preceding fiscal year,
7 specifying the source of each receipt and the object of each disbursement, and also
8 an estimate of the receipts and disbursements for the current fiscal year.

9 (te) The comptroller shall countersign all contracts with the county if the
10 necessary funds have been provided to pay the liability that may be incurred under
11 the contract. No contract is valid until so countersigned.

12 (tg) Whenever requested to do so by the county executive or board, the
13 comptroller shall provide an independent fiscal analysis of any matter affecting the
14 county, and shall provide the county executive and board with a fiscal note for all
15 proposed legislation.

16 (ti) Annually, the comptroller shall prepare a written 5-year financial
17 condition forecast for the county, which shall be distributed to the county executive
18 and the board.

19 (tk) The comptroller shall perform all audit functions related to county
20 government. The comptroller shall also have the duties and all the powers conferred
21 upon the clerk as auditor under s. 59.47 (1), and shall perform any additional duties
22 and shall have any additional powers as are imposed and conferred upon him or her
23 from time to time by resolution adopted by the board.

24 (tL) The comptroller shall administer and oversee all shared services contracts.

25 **SECTION 68.** 59.29 (1) (b) of the statutes is amended to read:

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1 59.29 (1) (b) Whenever a person convicted of, or charged with, any felony, the
2 punishment for which is not less than 5 years' imprisonment, shall escape, or
3 whenever any such felony shall be committed by any unknown person or persons the
4 sheriff of the county from which such escape was made or in which such felony was
5 committed may, with the consent of the chairperson of the board of such county when
6 such board is not in session, and with the consent of the board when it is in session,
7 offer such reward for the apprehension and delivery of such escaped person, or the
8 apprehension or conviction of the perpetrator of such felony as the sheriff considers
9 necessary, not exceeding \$1,000 in any one case; but no such reward or any part
10 thereof shall be paid to any such sheriff, undersheriff or any deputy. The right to any
11 such reward shall be determined finally by such sheriff; and if more than one person
12 claims the reward the sheriff shall determine what portion, if any, the claimants are
13 entitled to, and shall certify the determination to the treasurer or comptroller, and
14 such certificate shall be the treasurer's or comptroller's authority for paying the sum
15 so certified.

16 **SECTION 69.** 59.32 (1) of the statutes is amended to read:

17 59.32 (1) SHERIFF; FEES. The sheriff shall collect the fees prescribed in s. 814.70,
18 unless a higher fee is applicable under s. 814.705 (1) (a) or (2), and remit them to the
19 treasurer or comptroller as provided in s. 59.22 (1) (b).

20 **SECTION 70.** 59.38 (1) of the statutes is amended to read:

21 59.38 (1) MEDICAL EXAMINER, ASSISTANTS; SALARIES; FEES; REPORT. The medical
22 examiner and medical examiner's assistants authorized by the board shall be paid
23 semimonthly out of the county treasury of the proper county, for the performance of
24 all their official duties and in lieu of all other compensation, salaries to be fixed by
25 the board. The medical examiner and medical examiner's assistants shall collect for

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1 all services performed, except in cases where the county is solely liable, all fees that
2 coroners are by law entitled to receive, and shall keep accurate books of account in
3 which shall be entered from day to day the items of services rendered, the titles of
4 the proceedings in which and the names of the persons for whom rendered, and the
5 fees charged and received, and shall, at the end of every 3 months, render to the board
6 and to the treasurer or comptroller an accurate report or statement, verified by his
7 or her oath, of all fees and income collected by them or for them during the 3 months;
8 and at the same time they shall pay to the treasurer or comptroller all fees and
9 incomes collected by them, or which they were entitled by law to charge or receive,
10 not paid to the treasurer or comptroller. The medical examiner or a medical
11 examiner's assistant shall act as coroner in another county when requested to do so
12 under s. 59.34 (2) (b).

13 **SECTION 71.** 59.38 (3) of the statutes is amended to read:

14 59.38 (3) MEDICAL EXAMINER'S BOND. Before entering upon the duties of office,
15 the medical examiner of the county shall deliver to the clerk a bond, subscribed by
16 2 or more sufficient sureties, in such penal sum as the board determines, conditioned
17 for the faithful performance of all official duties as set forth in this chapter and ch.
18 979 and that he or she will faithfully account for and pay to the treasurer or
19 comptroller of the county all moneys which may come to him or her belonging to the
20 county, and which by virtue of this chapter and ch. 979 the medical examiner is
21 required to account for and pay as aforesaid.

22 **SECTION 72.** 59.40 (2) (m) of the statutes is amended to read:

23 59.40 (2) (m) Pay monthly to the treasurer or comptroller for the use of the state
24 the state's percentage of the costs, fees, and surcharges imposed under ch. 814 that
25 are required to be paid on each civil action, criminal action, and special proceeding

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1 filed during the preceding month and pay monthly to the treasurer or comptroller for
2 the use of the state the percentage of court imposed fines and forfeitures that are
3 required by law to be deposited in the state treasury. The payments shall be made
4 by the 15th day of the month following receipt of the payments.

5 **SECTION 73.** 59.40 (2) (n) of the statutes is amended to read:

6 59.40 (2) (n) Pay monthly to the treasurer or comptroller the amounts required
7 by s. 302.46 (1) for the jail assessment surcharge. The payments shall be made by
8 the 15th day of the month following receipt thereof.

9 **SECTION 74.** 59.42 (2) (b) 5. of the statutes is created to read:

10 59.42 (2) (b) 5. Review and countersign all contracts to verify that the contracts
11 comply with all statutes, rules, ordinances, and the county's ethics policy. This
12 subdivision applies only in a county with a population of 750,000 or more.

13 **SECTION 75.** 59.47 (1) of the statutes is amended to read:

14 59.47 (1) In every county, except as provided in s. 59.255 (2) (tk), the clerk shall
15 act as auditor, unless a separate office of county auditor is created as provided in sub.
16 (2), and, when directed by resolution of the board, shall examine the books and
17 accounts of any county officer, board, commission, committee, trustees or other
18 officer or employee entrusted with the receipt, custody or expenditure of money, or
19 by or on whose certificate any funds appropriated by the board are authorized to be
20 expended, whether compensated for services by fees or by salary, and all original bills
21 and vouchers on which moneys have been paid out and all receipts of moneys
22 received by them. The clerk shall have free access to such books, accounts, bills,
23 vouchers and receipts as often as may be necessary to perform the duties required
24 under this subsection and he or she shall report in writing the results of the
25 examinations to the board.

ASSEMBLY BILL 329**SECTION 76**

1 **SECTION 76.** 59.52 (3) (b) of the statutes is amended to read:

2 59.52 (3) (b) When any book, public record or the record of any city, village or
3 town plat in any county office shall, from any cause, become unfit for use in whole
4 or in part, the board shall order that the book, record or plat be rebound or
5 transcribed. If the order is to rebind such book, record or plat, the rebinding must
6 be done under the direction of the officer in charge of the book, record or plat, and in
7 that officer's office. If the order is to transcribe such book, record or plat, the officer
8 having charge of the same shall provide a suitable book for that purpose; and
9 thereupon such officer shall transcribe the same in the book so provided and
10 carefully compare the transcript with the originals, and make the same a correct copy
11 thereof, and shall attach to the transcript a certificate over that officer's official
12 signature that that officer has carefully compared the matter therein contained with,
13 and that the same is a correct and literal copy of the book, record or plat from which
14 the same was transcribed, naming such book. The certified copy of the book, record
15 or plat shall have the same effect in all respects as the original, and the original book,
16 record or plat shall be deposited with the treasurer or comptroller and carefully
17 preserved, except that in counties having a population of 500,000 750,000 or more
18 where a book containing a tract index is rewritten or transcribed the original book
19 may be destroyed. The order of the board directing the transcribing of any book,
20 record or plat duly certified by the clerk shall, with such certificate, be recorded in
21 each copy of the book, record or plat transcribed. The fee of the officer for such service
22 shall be fixed by the board, not exceeding 10 cents per folio, or if such books or any
23 part thereof consist of printed forms, not to exceed 5 cents per folio for such books or
24 records, to be paid by the county.

25 **SECTION 77.** 59.52 (4) (a) 12. of the statutes is amended to read:

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1 59.52 (4) (a) 12. The clerk's copies of all receipts that are issued by the treasurer
2 or comptroller, 4 years or until after being competently audited, whichever is earlier.

3 **SECTION 78.** 59.52 (4) (a) 15. of the statutes is amended to read:

4 59.52 (4) (a) 15. All other receipts of the treasurer or comptroller, after 7 years.

5 **SECTION 79.** 59.53 (17) (b) of the statutes is amended to read:

6 59.53 (17) (b) The disbursement of an appropriation made under this
7 subsection shall be under the supervision of the chairperson of the board, the clerk,
8 and the treasurer or comptroller, and in all cases after such an appropriation has
9 been made, there shall be filed with the clerk a sworn statement by the treasurer of
10 the immigration society for whose benefit the appropriation was made, showing that
11 the amount of the appropriation has been used by the association for the purpose of
12 inducing immigration to the county making the appropriation and to adjoining
13 counties, and itemized bills for the expenditure of a sum equal to the appropriation
14 duly verified shall accompany the statement of the treasurer. Upon the approval of
15 the statement and the itemized bills, by the county officers above named, the money
16 so appropriated shall be paid by the proper officers of the county making the same
17 into the treasury of the immigration association.

18 **SECTION 80.** 59.56 (3) (d) of the statutes is amended to read:

19 59.56 (3) (d) *Finance.* For the partial maintenance of the work of the university
20 extension program, including cooperative extension programs as provided for in an
21 act of congress approved May 8, 1914 (38 Stat. 372) and all acts supplementary
22 thereto, the board may appropriate moneys as requested by the committee on
23 agriculture and extension education to provide the county's share in such work. The
24 money appropriated by the board shall be disbursed by the treasurer or comptroller

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1 upon orders of the clerk pursuant to the actions of the committee on agriculture and
2 extension education and as adopted by the board.

3 **SECTION 81.** 59.56 (14) (d) of the statutes is amended to read:

4 59.56 (14) (d) The board may vote an amount which it considers sufficient to
5 aid in the purchase of, or to make improvements upon the fairgrounds for any
6 organized agricultural society, or to aid any organized agricultural society or any
7 incorporated poultry association in any of its public exhibitions held or to be held; and
8 any amount so voted shall be paid upon demand by the treasurer or comptroller to
9 the treasurer of such organized agricultural society, who shall keep an accurate
10 record of the expenditure thereof by such society, and file a verified copy of such
11 record with the clerk within one year after the receipt of such amount.

12 **SECTION 82.** 59.57 (2) (e) 2. of the statutes is amended to read:

13 59.57 (2) (e) 2. The articles of incorporation shall be signed and acknowledged
14 by persons designated by the board or where counties join in the formation of the
15 agency by the boards of those counties and shall include at least 3 of the following
16 from each county: the county executive, if there is one; the chairperson of the board;
17 the chairperson of the board finance committee, if there is one; the county
18 corporation counsel and the county auditor, or treasurer or comptroller, in counties
19 having no county auditor, and only those persons so signing and acknowledging the
20 articles of incorporation shall for the purposes of ch. 181 be the incorporators of the
21 agency.

22 **SECTION 83.** 59.57 (2) (e) 5. of the statutes is amended to read:

23 59.57 (2) (e) 5. The articles of incorporation shall provide for 2 classes of
24 directors, each class to consist of such number as is provided in the bylaws. The
25 county executive, if there is one, the chairperson of the board, the chairperson of the

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1 board finance committee, if there is one, the county corporation counsel and the
2 county auditor, or treasurer or comptroller, in counties having no county auditor,
3 shall be members of the board of directors by virtue of their office and as
4 representatives of the county in which they hold the office and the board of each
5 county shall have the right to designate such additional county directors as the
6 bylaws authorize. The county directors shall at all times constitute not less than a
7 majority of the total authorized number of directors. Public directors shall be
8 appointed by the board and shall hold office at the pleasure of the board.

9 **SECTION 84.** 59.61 (1) (a) of the statutes is amended to read:

10 59.61 (1) (a) Give such receipts therefor and file such duplicates thereof with
11 the clerk and treasurer or comptroller, as the board directs.

12 **SECTION 85.** 59.61 (3) (a) of the statutes is amended to read:

13 59.61 (3) (a) Whenever a board has designated a county depository under sub.
14 (2), the treasurer or comptroller shall deposit therein as soon as received all funds
15 that come to the treasurer's or comptroller's hands in that capacity in excess of the
16 sum the treasurer or comptroller is authorized by the board to retain. Any sum on
17 deposit shall be considered to be in the county treasury, and the treasurer or
18 comptroller shall not be liable for any loss thereon resulting from the failure or
19 default of such depository. The board, a committee of the board designated by it or
20 the treasurer acting under s. 59.25 (3) (s), or the comptroller acting under s. 59.255
21 (3) (s), may invest any funds that come into the county treasurer's or comptroller's
22 hands in excess of the sum the treasurer or comptroller is authorized by the board
23 to retain for immediate use in the name of the county in the local government
24 pooled-investment fund, in interest-bearing bonds of the United States or of any
25 county or municipality in the state or in any other investment authorized by statute.

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1 The board, committee or, the county treasurer acting under s. 59.25 (3) (s), or the
2 comptroller acting under s. 59.255 (3) (s) may sell such securities when considered
3 advisable.

4 **SECTION 86.** 59.61 (3) (b) of the statutes is amended to read:

5 59.61 (3) (b) Every such depository shall on the first business day of each
6 month, and more often when required, file with the clerk a statement of the amount
7 of county money deposited with it during the preceding month, and the treasurer or
8 comptroller shall at the same time file with such clerk a statement showing the
9 amount of moneys received and disbursed by the treasurer or comptroller during the
10 previous month.

11 **SECTION 87.** 59.61 (3) (c) of the statutes is amended to read:

12 59.61 (3) (c) The board may fix the amount of money which may be retained by
13 the treasurer or comptroller but in no case shall the sum exceed \$3,000; provided,
14 that in all counties having a population of 200,000 or more inhabitants, the treasurer
15 or comptroller may retain such sum as may be fixed by the board.

16 **SECTION 88.** 59.61 (3) (d) of the statutes is amended to read:

17 59.61 (3) (d) Such treasurer or comptroller and clerk, whenever the cash
18 balance does not amount to the sum authorized by the board to be retained, may
19 increase it to such amount by their check on the county depository or depositories in
20 favor of such treasurer or comptroller.

21 **SECTION 89.** 59.63 of the statutes is amended to read:

22 **59.63 Treasurer's or comptroller's disbursement of revenue.** The
23 treasurer or comptroller may make disbursements of property tax revenues and of
24 credits under s. 79.10 according to the proportions that are reported under ss. 60.33
25 (10m), 61.25 (10) and 62.09 (11) (j).

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1 **SECTION 90.** 59.64 (1) (e) of the statutes is amended to read:

2 59.64 (1) (e) *Fees for statements and certificates.* Every circuit or supplemental
3 court commissioner shall receive from the treasurer or comptroller \$1 per page for
4 making statements and returns required by par. (c) and \$1 for making each
5 certificate required by par. (d). All such statements and certificates shall be
6 transmitted to the clerk by certified mail and for transmitting the statements and
7 certificates the circuit or supplemental court commissioner shall receive \$1.

8 **SECTION 91.** 59.64 (1) (g) 1. of the statutes is amended to read:

9 59.64 (1) (g) 1. The clerk of the respective court, the register of probate, or the
10 medical examiner as the case may be shall issue to the person an order directing the
11 treasurer or comptroller to make payment of the fee. The order shall state the name
12 of the person to whom payable, the time served, the number of miles traveled by the
13 person, and the amount of compensation to which the person is entitled, together
14 with the title of the action in which the person served, the capacity in which the
15 person served and the date or dates of service, or in case of transcript fees, the title
16 of the action and the dates on which the testimony for the transcript was taken.

17 **SECTION 92.** 59.64 (1) (g) 3. of the statutes is amended to read:

18 59.64 (1) (g) 3. Upon presentation of the certificate or order properly signed and
19 endorsed, the treasurer or comptroller shall pay to the holder, upon surrender of the
20 certificate or order, the amount set forth in the certificate or order, and the order or
21 certificate shall in all other respects be handled by the treasurer or comptroller in
22 the same manner as all other county orders drawn upon him or her are handled.

23 **SECTION 93.** 59.64 (2) of the statutes is amended to read:

24 59.64 (2) **SPECIAL COUNTIES; CLASSIFICATION OF CLAIMS.** In counties with a
25 population of more than 300,000, the county auditor shall classify all such claims

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1 according to the budgetary funds provided for in s. 59.60, against which they are
2 chargeable, before such claims are laid before such board. The county auditor shall
3 then submit with the claims chargeable against each fund, a statement of the balance
4 in such fund against which no county orders have been issued. If such balance in any
5 fund is less than the total of the claims chargeable against such fund, the auditor
6 shall call the attention of the board to that fact, and such board shall not issue county
7 orders in excess of such balance without previously appropriating to such fund an
8 additional sum at least sufficient to cover such orders. If any claims are for a purpose
9 for which no specific appropriation has been made in the budget, such claims shall
10 be considered as chargeable against the contingent fund. When the county auditor
11 countersigns any order on the treasurer or comptroller for the payment of a claim
12 allowed the auditor shall charge such order against the fund appropriated for that
13 purpose.

14 **SECTION 94.** 59.64 (4) (a) of the statutes is amended to read:

15 59.64 (4) (a) *Issuance; limitations.* When any claim is allowed by a board, either
16 in whole or in part, the board shall direct an order to be drawn upon the treasurer
17 or comptroller in favor of the claimant for the amount so allowed, but no order except
18 for the per diem and mileage of the members of the board may be drawn in favor of
19 any claimant within 5 days after the allowance of his or her claim. Any person whose
20 claim has been allowed in part may receive the order drawn for the part so allowed
21 without prejudice to his or her right to appeal as to the part disallowed. No board
22 may issue a greater amount of orders, scrip and certificates of indebtedness than the
23 amount of the county taxes levied in the county for that year. The board may
24 authorize the issuance of orders, scrip or certificates of indebtedness at a rate of
25 interest specified thereon, but not to exceed 6% per year; except that the orders, scrip

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1 and certificates of indebtedness shall bear no interest if paid and payable within one
2 month from date of issuance, and shall bear no interest after date of publication of
3 redemption notice as provided in this paragraph. The treasurer or comptroller may
4 publish a class 1 notice, under ch. 985, that the county will redeem certain
5 outstanding orders, scrip or certificates, which notice shall specify the particular
6 orders, scrip or certificates, or series thereof, then redeemable.

7 **SECTION 95.** 59.64 (4) (c) of the statutes is amended to read:

8 59.64 (4) (c) *Special counties; countersigned by auditor.* In all counties with a
9 population of 300,000 or more all orders and warrants drawn upon or against county
10 funds shall be countersigned by the county auditor; and the treasurer or comptroller
11 of the county shall make no payments of county funds for any purpose unless the
12 order, warrant, certificate, direction or authority given the treasurer or comptroller
13 for the payment is countersigned by the county auditor. This provision requiring the
14 countersigning by the auditor shall apply to all laws and statutes, special and
15 general, relative to the payment of county funds by the treasurer or comptroller
16 except certificates or orders issued for the payment of juror, witness, interpreter,
17 attorney, guardian ad litem and transcript fees.

18 **SECTION 96.** 59.64 (4) (d) of the statutes is amended to read:

19 59.64 (4) (d) *Examination of.* The board at its annual session, or more often
20 if it considers it necessary, shall carefully examine the county orders returned paid
21 by the treasurer or comptroller by comparing each order with the record of orders in
22 the clerk's office, and cause to be entered in the record opposite to the entry of each
23 order issued the date when the order was canceled. The board shall also make a
24 complete list of the orders so canceled, specifying the number, date, amount, and
25 person to whom the same is made payable, except in counties having a population

ASSEMBLY BILL 329**SECTION 96**

1 of more than ~~500,000~~ 750,000, the name of the person to whom the same is made
2 payable may be omitted, which statement shall be entered at length on the journal
3 of the board; and immediately after the above requirements are complied with the
4 orders so canceled shall be destroyed in the presence of the board.

5 **SECTION 97.** 59.66 (1) of the statutes is amended to read:

6 59.66 (1) DISPOSITION OF UNCLAIMED FUNDS BY COURT CLERKS. (a) On or before
7 January 10 of every odd-numbered year the circuit court clerk shall file with the
8 treasurer or comptroller of his or her county a written report under oath of all
9 moneys, securities or funds in his or her hands or under his or her possession or
10 control where, for a period of 4 years or more, no order was made, or no step or
11 proceeding had or taken in the case, action, or proceeding in, by or through which the
12 moneys, securities or funds may have been deposited or left with the clerk or his or
13 her predecessors in office, and where no valid claim was made upon or for any such
14 moneys, securities or funds for a period of 4 years or more, and where the owner or
15 ownership of the moneys, securities or funds is unknown, or undetermined, and the
16 clerk or his or her successor in office shall hold the moneys, securities or funds,
17 together with all interest or profits, until one year after the making of the report
18 unless sooner demanded by and turned over to the legal owners thereof.

19 (b) One year after the filing of the report the clerk of any circuit court holding
20 or having in his or her possession any such moneys, securities or funds shall turn
21 them over to the treasurer or comptroller, unless sooner demanded by and turned
22 over to the legal owners thereof under order of the court in which the case, action or
23 proceeding was pending.

24 (c) On or before March 1 of the same year the treasurer or comptroller shall
25 publish in the county, as a class 3 notice, under ch. 985, the fact that he or she has

ASSEMBLY BILL 329

1 unclaimed moneys, securities or funds in his or her possession for disposition. If no
2 legal claim is made for the moneys, securities or funds within 90 days after the last
3 publication above provided for, then the treasurer or comptroller shall deposit the
4 moneys, securities or funds, together with all interest and profits thereon, in the
5 general fund of the county treasury, and no action may thereafter be maintained by
6 any person, firm or corporation against the county or the treasurer or comptroller for
7 the moneys, securities or funds.

8 **SECTION 98.** 59.66 (2) (a) 1. of the statutes is amended to read:

9 59.66 (2) (a) 1. On or before January 10 of every odd-numbered year, each
10 officer of a municipality and county, and each clerk of every court of record, shall file
11 with the treasurer or comptroller of that person's county a written report under oath
12 giving the names and the last-known addresses of all persons for whom any such
13 officer or clerk holds money or security, and which has not been claimed for at least
14 one year, and showing the amount of the money or the nature of the security in detail.
15 A duplicate report shall also be mailed to the department of financial institutions.
16 Upon receiving the reports the treasurer or comptroller shall cause to be published
17 a class 3 notice, under ch. 985, on or before February 1 of the same year, which
18 contains the names and last-known addresses of the owners of the unclaimed money
19 or security that has a value of at least \$10, and shall state that unless the owners call
20 for and prove their ownership of the money or security, within 6 months from the time
21 of the completed publication, the treasurer or comptroller will take possession or
22 control of the money or security. At the end of the 6 months from the time of the
23 completed publication, the treasurer or comptroller shall also take possession or
24 control of all money or security of persons for whom an officer of a municipality and
25 county, and each clerk of every court of record, holds money or security, and which

ASSEMBLY BILL 329**SECTION 98**

1 has not been claimed for at least one year, if the money or security has a value of less
2 than \$10.

3 **SECTION 99.** 59.66 (2) (a) 2. of the statutes is amended to read:

4 59.66 (2) (a) 2. In counties with a population of ~~500,000~~ 750,000 or more, the
5 ~~treasurer~~ comptroller shall distribute to as many community-based newspapers as
6 possible, that are published in the county, a copy of the notice that is described in
7 subd. 1. The ~~treasurer~~ comptroller shall distribute these copies of notices at the same
8 time that he or she causes the notices to be published.

9 **SECTION 100.** 59.66 (2) (am) of the statutes is amended to read:

10 59.66 (2) (am) Any money or security of which the treasurer or comptroller has
11 taken possession or control under par. (a) 1. and has had in his or her possession or
12 control for more than one year shall, to the extent possible, be deposited in the
13 county's general revenue fund. Money or security that is deposited under this
14 paragraph may remain in the county's general revenue fund or may be used by the
15 county until the money or security is paid or delivered to its owner, or becomes the
16 property of the county, under par. (b).

17 **SECTION 101.** 59.66 (2) (b) of the statutes is amended to read:

18 59.66 (2) (b) If within 10 years from the time any such money or security is
19 delivered to the treasurer or comptroller the owner of the money or security proves
20 to the satisfaction of the treasurer or comptroller the owner's right to the possession
21 of the money or security, it shall be paid or delivered to the owner. If no such proof
22 is made, then at the end of the 10-year period the money or property shall become
23 the property of the county. Nothing in this subsection shall be construed to deprive
24 the owner of any such property of the owner's right to proceed by court action for the
25 recovery of such money or security from the treasurer or comptroller.

ASSEMBLY BILL 329**SECTION 102**

1 **SECTION 102.** 59.66 (3) of the statutes is amended to read:

2 59.66 (3) DISPOSITION OF UNCLAIMED PERSONAL PROPERTY OTHER THAN MONEY OR
3 SECURITIES HELD BY COUNTY INSTITUTIONS, CORONERS, MEDICAL EXAMINERS, OR SHERIFFS.
4 All personal property other than money or securities of a deceased person who at the
5 time of his or her death is a patient at any county institution or whose body is taken
6 in charge by the coroner or medical examiner shall be preserved by the
7 superintendent of the institution, the coroner, or the medical examiner for one year
8 unless the property is claimed sooner by a person having the legal right to the
9 property. Annually on July 1 the superintendent, coroner, or medical examiner shall
10 make a verified written report listing all personal property which has remained in
11 that person's custody for one year without being claimed and giving all facts as to
12 ownership of the property as that person's records contain. The superintendent,
13 coroner, or medical examiner shall file the report with the sheriff of the county and
14 deliver the property to the sheriff, who shall issue a receipt for the property.
15 Thereupon the superintendent, coroner, or medical examiner shall be discharged
16 from further liability for the property, title to which shall then vest in the county. Any
17 property which is left at the county jail for a period of one year after the prisoner has
18 been discharged, transferred, or committed and any property, found or stolen, which
19 comes into the hands of the sheriff and in any case remains unclaimed for a period
20 of one year, shall be sold as prescribed in this subsection. The sheriff shall, on or
21 before August 1 annually, post a notice in 3 public places in the county, briefly
22 describing the property and stating that the sheriff will sell the property at public
23 auction on a certain date and at a specified physical location or Internet site, which
24 auction shall be held accordingly. Any of the property which is not disposed of at the
25 auction shall be sold for the best price obtainable, and if the property cannot be

ASSEMBLY BILL 329**SECTION 102**

1 disposed of by sale, shall be destroyed in the presence of the sheriff. The sheriff shall,
2 on or before September 1 annually, remit the proceeds of the auction or general sale
3 to the treasurer or comptroller and shall file a verified report of the sheriff's action
4 in connection therewith. The proceeds shall become a part of the general fund of the
5 county.

6 **SECTION 103.** 59.70 (16) (a) 2. of the statutes is amended to read:

7 59.70 (16) (a) 2. The board of appraisers shall consist of 3 members, one who
8 is appointed by the terminating county, one by the commission and one by the other
9 2 members of the appraisal board. If the 2 appraisers cannot agree on the
10 appointment of the 3rd appraiser within 30 days, the commission may appoint the
11 3rd appraiser. The commission shall pay to the treasurer or comptroller of the
12 terminating county an amount equal to that county's share in the net assets of the
13 commission, proportionate to the county's financial contribution to the mosquito
14 control district. The terminating county shall remain liable for its allocated share
15 of the contractual obligations of the mosquito control district.

16 **SECTION 104.** 59.70 (17) (b) of the statutes is amended to read:

17 59.70 (17) (b) When such an emergency exists the committee may draw on the
18 contingent fund, if available, an amount not to exceed \$5,000 which shall be
19 disbursed upon certification of the committee for the purposes specified in par. (a) as
20 they relate to worm or insect pests; the treasurer or comptroller shall pay the
21 amounts so certified. No disbursement shall be made by the committee unless the
22 owner of the premises affected has requested the committee to take steps to suppress
23 or control the pests or when steps have been undertaken by another authority.

24 **SECTION 105.** 59.72 (3m) (a) (intro.) of the statutes is amended to read:

ASSEMBLY BILL 329**SECTION 105**

1 59.72 **(3m)** (a) (intro.) If the board has established a land information office
2 under sub. (3), the board shall have a land information council consisting of not less
3 than 8 members. The council shall consist of the register of deeds, the treasurer or
4 comptroller, and, if one has been appointed, the real property lister or their designees
5 and the following members appointed by the board for terms prescribed by the board:

6 **SECTION 106.** 59.78 of the statutes is amended to read:

7 **59.78 Special counties; classification of claims.** In counties containing a
8 population of more than three hundred thousand, the county auditor shall classify
9 all such claims according to the budgetary funds provided for in s. 59.84, against
10 which they are chargeable, before such claims are laid before such board. The county
11 auditor shall then submit with the claims chargeable against each fund, a statement
12 of the balance in such fund against which no county orders have been issued. If such
13 balance in any fund is less than the total of the claims chargeable against such fund,
14 the auditor shall call the attention of the board to that fact, and such board shall not
15 issue county orders in excess of such balance without previously appropriating to
16 such fund an additional sum at least sufficient to cover such orders. If any claims
17 or claim shall be for a purpose for which no specific appropriation has been made in
18 the budget, such claim or claims shall be considered as chargeable against the
19 contingent fund. When the county auditor countersigns any order on the county
20 treasurer or comptroller for the payment of a claim allowed the auditor shall charge
21 such order against the fund appropriated for that purpose.

22 **SECTION 107.** 59.81 of the statutes is amended to read:

23 **59.81 Cash flow, Milwaukee.** In counties having a population of 500,000
24 750,000 or more, the treasurer comptroller may be designated as the custodian for
25 all cash received in an escrow, trust, bailment or safekeeping capacity by any other

ASSEMBLY BILL 329**SECTION 107**

1 department of the county. This section is not applicable to the clerk of circuit court
2 or any other depository specifically designated by a court of law or by a donor or other
3 bailor even if the other depository retains control over such funds and the ultimate
4 disposition. The ~~treasurer~~ comptroller may commingle this cash with general
5 revenue cash and subject these funds to a common investment policy. Any interest
6 earned on such investment reverts to the general fund of the county.

7 **SECTION 108.** 59.85 (1) (d) of the statutes is amended to read:

8 59.85 (1) (d) "County" means any county having a population of 500,000
9 750,000 or more.

10 **SECTION 109.** 59.85 (7) (a) of the statutes is amended to read:

11 59.85 (7) (a) All appropriation bonds shall be registered by the county clerk or
12 ~~county treasurer~~ comptroller of the county issuing the appropriation bonds, or such
13 other officers or agents, including fiscal agents, as the board may determine. After
14 registration, no transfer of an appropriation bond is valid unless made by the
15 registered owner's duly authorized attorney, on the records of the county and
16 similarly noted on the appropriation bond. The county may treat the registered
17 owner as the owner of the appropriation bond for all purposes. Payments of principal
18 and interest shall be by electronic funds transfer, check, share draft, or other draft
19 to the registered owner at the owner's address as it appears on the register, unless
20 the board has otherwise provided. Information in the register is not available for
21 inspection and copying under s. 19.35 (1). The board may make any other provision
22 respecting registration as it considers necessary or desirable.

23 **SECTION 110.** 59.85 (7) (b) of the statutes is amended to read:

24 59.85 (7) (b) The board may appoint one or more trustees or fiscal agents for
25 each issue of appropriation bonds. The ~~county treasurer~~ comptroller may be

ASSEMBLY BILL 329**SECTION 110**

1 designated as the trustee and the sole fiscal agent or as cofiscal agent for any issue
2 of appropriation bonds. Every other fiscal agent shall be an incorporated bank or
3 trust company authorized by the laws of the United States or of the state in which
4 it is located to conduct banking or trust company business. There may be deposited
5 with a trustee, in a special account, moneys to be used only for the purposes expressly
6 provided in the resolution authorizing the issuance of appropriation bonds or an
7 agreement between the county and the trustee. The board may make other
8 provisions respecting trustees and fiscal agents as the board considers necessary or
9 desirable and may enter into contracts with any trustee or fiscal agent containing
10 such terms, including compensation, and conditions in regard to the trustee or fiscal
11 agent as the board considers necessary or desirable.

12 **SECTION 111.** 59.85 (7) (d) of the statutes is amended to read:

13 59.85 (7) (d) Unless otherwise directed by the board, every appropriation bond
14 paid or otherwise retired shall be marked "canceled" and delivered to the county
15 treasurer comptroller, or to such other fiscal agent as applicable with respect to the
16 appropriation bond, who shall destroy them and deliver a certificate to that effect to
17 the county clerk.

18 **SECTION 112.** 61.25 (8) of the statutes is amended to read:

19 61.25 (8) To make and deliver to the village treasurer a tax roll and to make
20 and transmit to the county treasurer or the county comptroller under s. 59.255, on
21 forms provided by the department of revenue, a statement showing the total amount
22 of all taxes levied in the village.

23 **SECTION 113.** 61.25 (10) of the statutes is amended to read:

24 61.25 (10) To notify the treasurer, or the comptroller under s. 59.255, of the
25 county in which the village is located, by February 20, of the proportion of property

ASSEMBLY BILL 329**SECTION 113**

1 tax revenue and of the credits under s. 79.10 that is to be disbursed by the taxation
2 district treasurer to each taxing jurisdiction located in the village.

3 **SECTION 114.** 63.01 (4) of the statutes is amended to read:

4 63.01 (4) Each member of the commission shall receive such salary as the
5 county board shall determine, which shall not be less than \$200 for service performed
6 in any one year. Such compensation shall be paid by the county treasurer or the
7 county comptroller under s. 59.255 on the certificate of the director of personnel,
8 countersigned by the county auditor, if any.

9 **SECTION 115.** 63.03 (2) (jm) of the statutes is created to read:

10 63.03 (2) (jm) Deputy county comptroller under s. 59.255 (2).

11 **SECTION 116.** 66.0114 (1) (bm) of the statutes is amended to read:

12 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
13 collected to the treasurer of the city, village, town sanitary district, or public inland
14 lake protection and rehabilitation district in whose behalf the sum was paid, except
15 that all jail surcharges imposed under ch. 814 shall be remitted to the county
16 treasurer or the county comptroller under s. 59.255, within 20 days after their receipt
17 by the official. If timely remittance is not made, the treasurer or comptroller may
18 collect the payment of the officer by action, in the name of the office, and upon the
19 official bond of the officer, with interest at the rate of 12% per year from the date on
20 which it was due. In the case of any other costs, fees, and surcharges imposed under
21 ch. 814, the treasurer of the city, village, town sanitary district, or public inland lake
22 protection and rehabilitation district shall remit to the secretary of administration
23 the amount required by law to be paid on the actions entered during the preceding
24 month on or before the first day of the next succeeding month. The governing body
25 of the city, village, town sanitary district, or public inland lake protection and

ASSEMBLY BILL 329**SECTION 116**

1 rehabilitation district shall by ordinance designate the official to receive the
2 penalties and the terms under which the official qualifies.

3 **SECTION 117.** 66.0114 (3) (c) of the statutes is amended to read:

4 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
5 for the violation of any traffic regulation in conformity with ch. 348 shall be
6 transmitted to the county treasurer or the county comptroller under s. 59.255 if the
7 violation occurred on an interstate highway, a state trunk highway, or a highway
8 over which the local highway authority does not have primary maintenance
9 responsibility. The county treasurer or the county comptroller under s. 59.255 shall
10 then make payment to the secretary of administration as provided in s. 59.25 (3) (L).

11 **SECTION 118.** 66.0235 (5) of the statutes, as affected by 2011 Wisconsin Act 32,
12 is amended to read:

13 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local
14 governmental units, or committees selected for that purpose, acting together,
15 constitute an apportionment board. When a local governmental unit is dissolved
16 because all of its territory is transferred the board or council of the local
17 governmental unit existing at the time of dissolution shall, for the purpose of this
18 section, continue to exist as the governing body of the local governmental unit until
19 there has been an apportionment of assets by agreement of the interested local
20 governmental units or by an order of the circuit court. After an agreement for
21 apportionment of assets has been entered into between the interested local
22 governmental units, or an order of the circuit court becomes final, a copy of the
23 apportionment agreement, or of the order, certified to by the clerks of the interested
24 local governmental units, shall be filed with the department of revenue, the
25 department of natural resources, the department of transportation, the state

ASSEMBLY BILL 329**SECTION 118**

1 superintendent of public instruction, the department of administration, and with
2 any other department or agency of the state from which the town may be entitled by
3 law to receive funds or certifications or orders relating to the distribution or
4 disbursement of funds, with the county treasurer or the county comptroller under s.
5 59.255, with the treasurer of any local governmental unit, or with any other entity
6 from which payment would have become due if the dissolved local governmental unit
7 had continued in existence. Subject to ss. 79.006 and 86.303 (4), payments of forest
8 crop taxes under s. 77.05, of transportation aids under s. 20.395, of state aids for
9 school purposes under ch. 121, payments for managed forest land under subch. VI
10 of ch. 77 and all payments due from a department or agency of the state, from a
11 county, from a local governmental unit, or from any other entity from which
12 payments would have become due if the dissolved local governmental unit had
13 continued in existence, shall be paid to the interested local governmental unit as
14 provided by the agreement for apportionment of assets or by any order of
15 apportionment by the circuit court and the payments have the same force and effect
16 as if made to the dissolved local governmental unit.

17 **SECTION 119.** 66.0309 (14) (a) of the statutes is amended to read:

18 66.0309 (14) (a) For the purpose of providing funds to meet the expenses of a
19 regional planning commission, the commission shall annually on or before October
20 1 prepare and approve a budget reflecting the cost of its operation and services to the
21 local governmental units within the region. The amount of the budget charged to any
22 local governmental unit shall be in the proportion of the equalized value for tax
23 purposes of the land, buildings, and other improvements on the land of the local
24 governmental unit, within the region, to the total equalized value within the region.
25 The amount charged to a local governmental unit shall not exceed .003 percent of

ASSEMBLY BILL 329**SECTION 119**

1 equalized value under its jurisdiction and within the region, unless the governing
2 body of the unit expressly approves the amount in excess of that percentage. All tax
3 or other revenues raised for a regional planning commission shall be forwarded by
4 the treasurer of the local unit or the county comptroller under s. 59.255 to the
5 treasurer of the commission on written order of the treasurer of the commission.

6 **SECTION 120.** 66.0505 (3) (a) 1. of the statutes is amended to read:

7 66.0505 (3) (a) 1. Notwithstanding the provisions of s. 59.10 (1) (c), (2) (c), (3)
8 (f) to (j), 60.32, 61.193, 61.32, or 62.09 (6), an elective officer may send written
9 notification to the clerk and treasurer of the political subdivision, or the county
10 comptroller under s. 59.255, on whose governing body he or she serves that he or she
11 wishes to refuse to accept the salary that he or she is otherwise entitled to receive.

12 **SECTION 121.** 66.0505 (3) (a) 4. of the statutes is amended to read:

13 66.0505 (3) (a) 4. If a clerk and treasurer or the county comptroller under s.
14 59.255 receive notification as described in subd. 2. or 3., the treasurer or comptroller
15 may not pay the elective officer his or her salary during the time period to which the
16 notification applies. Upon receipt of such notification, the political subdivision's
17 treasurer or the county comptroller under s. 59.255 shall not pay the elective officer
18 the salary that he or she is otherwise entitled to receive, beginning with the first pay
19 period that commences after notification applies.

20 **SECTION 122.** 66.0505 (3) (b) of the statutes is amended to read:

21 66.0505 (3) (b) An elective officer, or officer-elect, who sends the written
22 notification described under par. (a) may not rescind the notification. If an elective
23 officer's notification no longer applies, the political subdivision's treasurer or the
24 county comptroller under s. 59.255 shall pay the elective officer any salary that he

ASSEMBLY BILL 329**SECTION 122**

1 or she is entitled to receive, beginning with the first pay period that commences after
2 the expiration of the notification.

3 **SECTION 123.** 66.0607 (1) of the statutes is amended to read:

4 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,
5 in a county, city, village, town, or school district, all disbursements from the treasury
6 shall be made by the treasurer or the county comptroller under s. 59.255 upon the
7 written order of the county, city, village, town, or school clerk after proper vouchers
8 have been filed in the office of the clerk. If the statutes provide for payment by the
9 treasurer or comptroller without an order of the clerk, the clerk shall draw and
10 deliver to the treasurer or comptroller an order for the payment before or at the time
11 that the payment is required to be made by the treasurer or comptroller. This section
12 applies to all special and general provisions of the statutes relative to the
13 disbursement of money from the county, city, village, town, or school district treasury
14 except s. 67.10 (2).

15 **SECTION 124.** 66.0607 (3) of the statutes is amended to read:

16 66.0607 (3) Except as provided in subs. (2), (3m) and (5), disbursements of
17 county, city, village, town or school district funds from demand deposits shall be by
18 draft or order check and withdrawals from savings or time deposits shall be by
19 written transfer order. Written transfer orders may be executed only for the purpose
20 of transferring deposits to an authorized deposit of the public depositor in the same
21 or another authorized public depository. The transfer shall be made directly by the
22 public depository from which the withdrawal is made. No draft or order check issued
23 under this subsection may be released to the payee, nor is the draft or order check
24 valid, unless signed by the clerk and treasurer or the county comptroller under s.
25 59.255. No transfer order is valid unless signed by the clerk and the treasurer or the

ASSEMBLY BILL 329**SECTION 124**

1 county comptroller under s. 59.255. Unless otherwise directed by ordinance or
2 resolution adopted by the governing body, a certified copy of which shall be filed with
3 each public depository concerned, the chairperson of the county board, mayor, village
4 president, town chairperson or school district president shall countersign all drafts
5 or order checks and all transfer orders. The governing body may also, by ordinance
6 or resolution, authorize additional signatures. In lieu of the personal signatures of
7 the clerk and treasurer or the county comptroller under s. 59.255 and any other
8 required signature, the facsimile signature adopted by the person and approved by
9 the governing body may be affixed to the draft, order check or transfer order. The
10 use of a facsimile signature does not relieve an official from any liability to which the
11 official is otherwise subject, including the unauthorized use of the facsimile
12 signature. A public depository is fully warranted and protected in making payment
13 on any draft or order check or transferring pursuant to a transfer order bearing a
14 facsimile signature affixed as provided by this subsection notwithstanding that the
15 facsimile signature may have been affixed without the authority of the designated
16 persons.

17 **SECTION 125.** 66.0607 (3m) of the statutes is amended to read:

18 66.0607 (3m) A county, city, village, town or school district may process periodic
19 payments through the use of money transfer techniques, including direct deposit,
20 electronic funds transfer and automated clearinghouse methods. The county,
21 municipal or school district treasurer, or the county comptroller under s. 59.255,
22 shall keep a record of the date, payee and amount of each disbursement made by a
23 money transfer technique.

24 **SECTION 126.** 66.0711 (2) of the statutes is amended to read:

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1 We, the undersigned officers of the (name of local governmental unit), certify
2 that (name and address of contractor) has performed the work of constructing
3 in benefiting the following premises: (insert legal description) in the (name of
4 local governmental unit) County, Wisconsin, pursuant to a contract entered into
5 by (name of local governmental unit) with (name of contractor), dated, and
6 that entitled to the sum of dollars, the unpaid balance due for the work
7 chargeable to the property described above.

8 If the unpaid balance due is not paid to the treasurer or the county comptroller
9 under s. 59.255 of (name of local governmental unit) before the first day of the
10 following December, that amount shall be extended upon the tax roll of the (name of
11 local governmental unit) against the property above described as listed in the tax
12 roll, and collected as provided by law.

13 This certificate is transferable by endorsement but an assignment or transfer
14 by endorsement is invalid unless recorded in the office of the clerk of the (name of
15 local governmental unit) and the fact of the recording is endorsed on this certificate.

16 THE HOLDER OF THIS CERTIFICATE HAS NO CLAIM UPON THE (Name of local governmental
17 unit), EXCEPT FROM THE PROCEEDS OF THE SPECIAL ASSESSMENTS LEVIED FOR THE WORK
18 AGAINST THE ABOVE DESCRIBED LAND.

19 This certificate shall bear interest from its date to the following January 1.

20 Given under our hands at (name of local governmental unit), this day
21 of, (year)

22

23 (Mayor, President, Chairperson)

24 Countersigned:

25

ASSEMBLY BILL 329**SECTION 127**

1 Clerk, (name of local governmental unit)

2 ASSIGNMENT RECORD

3 Assigned by (Original Contractor) to (Name of Assignee) of
4 (Address of Assignee) (Date and signature of clerk)

5 **SECTION 128.** 66.0713 (2) (b) of the statutes is amended to read:

6 66.0713 (2) (b) A contractor's certificate is not a liability of a local governmental
7 unit and shall so state in boldface type printed on the face of the certificate. Upon
8 issuance of a certificate, the clerk of the local governmental unit shall immediately
9 deliver to the treasurer of the local governmental unit or the county comptroller
10 under s. 59.255 a schedule of each certificate showing the date, amount, number, date
11 of maturity, person to whom issued and parcel of land against which the assessment
12 is made. The treasurer or comptroller shall notify, by mail, the owner of the parcel,
13 as the owner appears on the last assessment roll, that payment is due on the
14 certificate at the office of the treasurer or comptroller, and if the owner pays the
15 amount due, the clerk shall pay that amount to the registered holder of the
16 certificate, and shall endorse the payment on the face of the certificate and on the
17 clerk's record of the certificate. The clerk shall keep a record of the names of the
18 persons, firms or corporations to whom contractor's certificates are issued and of the
19 assignees of certificates when the assignment is known to the clerk. Assignments
20 of contractor's certificates are invalid unless recorded in the office of the clerk of the
21 local governmental unit and the fact of recording is endorsed on the certificate. Upon
22 final payment of the certificate, the certificate shall be delivered to the treasurer of
23 the local governmental unit or the county comptroller under s. 59.255 and by the
24 treasurer or comptroller delivered to the clerk. On the first of each month, to and

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1 including December 1, the treasurer or the county comptroller under s. 59.255 shall
2 certify to the clerk a detailed statement of all payments made on certificates.

3 **SECTION 129.** 66.0713 (2) (c) of the statutes is amended to read:

4 66.0713 (2) (c) If a contractor's certificate is not paid before December 1 in the
5 year in which issued, the comptroller or clerk of the local governmental unit shall
6 include in the statement of special assessments to be placed in the next tax roll an
7 amount sufficient to pay the certificate, with interest from the date of the certificate
8 to the following January 1, and the proceedings for the collection of that amount shall
9 be the same as the proceedings for the collection of general property taxes, except as
10 otherwise provided in this section. The delinquent taxes shall be returned to the
11 county treasurer or the county comptroller under s. 59.255 in trust for collection and
12 not for credit. All moneys collected by the treasurer of the local governmental unit
13 or by the county treasurer, or the county comptroller under s. 59.255, and remitted
14 to the treasurer or comptroller of the local governmental unit on account of the
15 special assessments shall be delivered to the owner of the contractor's certificate on
16 demand.

17 **SECTION 130.** 66.0713 (4) (ba) of the statutes is amended to read:

18 66.0713 (4) (ba) Payments of principal and interest shall conform as nearly as
19 possible to the payments to be made on the installments of the assessment, and the
20 principal and interest to be paid on the bonds shall not exceed the principal and
21 interest to be received on the assessment. All collections of installments of the
22 special assessments levied to pay for the public improvement, either before or after
23 delinquency, shall be placed by the treasurer of the local governmental unit or the
24 county comptroller under s. 59.255 in a special debt service fund designated and
25 identified for the bond issue and shall be used only for the payment of the bonds and

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1 interest of the issue. Any surplus in the debt service fund after all bonds and interest
2 are fully paid shall be paid into the general fund.

3 **SECTION 131.** 66.0713 (4) (d) of the statutes is amended to read:

4 66.0713 (4) (d) Principal and interest collected on the underlying special
5 assessments and interest collected on the delinquent special assessments and on
6 delinquent tax certificates issued for the delinquent assessments shall be paid by the
7 treasurer of the local governmental unit or the county comptroller under s. 59.255
8 out of the debt service fund created for the issue of the bonds to the registered holder
9 of the bonds upon the presentation and surrender of the coupons due attached to the
10 bonds. If any installment of the special assessment entered in the tax roll is not paid
11 to the treasurer of the local governmental unit or the county comptroller under s.
12 59.255 with the other taxes, it shall be returned to the county treasurer or the county
13 comptroller under s. 59.255 as delinquent in trust for collection.

14 **SECTION 132.** 66.0713 (4) (e) of the statutes is amended to read:

15 66.0713 (4) (e) If the tax certificate resulting from the delinquent special
16 assessment is redeemed by any person other than the county, the county treasurer
17 or the county comptroller under s. 59.255 shall pay to the local governmental unit
18 the full amount received for the tax certificate, including interest, and the treasurer
19 of the local governmental unit or the county comptroller under s. 59.255 shall then
20 pay the amount of the remittance into a special debt service fund created for the
21 payment of the special assessment B bonds.

22 **SECTION 133.** 66.0713 (5) (b) 4. of the statutes is amended to read:

23 66.0713 (5) (b) 4. All collections of principal and interest on the underlying
24 special assessments and installments, either before or after delinquency and after
25 issuance of a tax certificate under s. 74.57, shall be placed by the treasurer of the local

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1 governmental unit or the county comptroller under s. 59.255 in a special debt service
2 fund created, designated and identified for the issue of the bonds and used only for
3 payment of the bonds and interest on the bonds to the holders of the bonds or coupons
4 in accordance with the terms of the issue. Any surplus in the debt service fund, after
5 all bonds and interest on the bonds are fully paid, shall be paid into the general fund.

6 **SECTION 134.** 66.0713 (5) (b) 5. of the statutes is amended to read:

7 66.0713 (5) (b) 5. If the tax certificate is redeemed by any person other than the
8 county, the county treasurer or the county comptroller under s. 59.255 shall pay to
9 the local governmental unit the full amount received for the certificate, including
10 interest, and the treasurer of the local governmental unit or the county comptroller
11 under s. 59.255 shall pay the amount of the remittance into the special debt service
12 fund created for the payment of the bonds.

13 **SECTION 135.** 66.0715 (3) (d) of the statutes is amended to read:

14 66.0715 (3) (d) If any installment entered in the tax roll is not paid to the
15 treasurer of the local governmental unit or the county comptroller under s. 59.255
16 with the other taxes it shall be returned to the county as delinquent and accepted and
17 collected by the county in the same manner as delinquent general taxes on real
18 estate, except as otherwise provided in this section.

19 **SECTION 136.** 66.0715 (3) (e) of the statutes is amended to read:

20 66.0715 (3) (e) If the governing body determines to permit special assessments
21 for a local improvement to be paid in installments it shall publish a class 1 notice,
22 under ch. 985. The notice shall be substantially in the following form:

23 **INSTALLMENT ASSESSMENT NOTICE**

24 Notice is hereby given that a contract has been (or is about to be) let for (describe
25 the improvement) and that the amount of the special assessment for the

ASSEMBLY BILL 329**SECTION 136**

1 improvement has been determined as to each parcel of real estate affected and a
2 statement of the assessment is on file with the.... clerk; it is proposed to collect the
3 special assessment in.... installments, as provided for by section 66.0715 of the
4 Wisconsin Statutes, with interest at.... percent per year; that all assessments will be
5 collected in installments as provided above except assessments on property where
6 the owner files with the.... clerk within 30 days from date of this notice a written
7 notice that the owner elects to pay the special assessment on the owner's property,
8 describing the property, to the.... treasurer or the county comptroller under s. 59.255
9 on or before the following November 1, unless the election is revoked. If, after
10 making the election, the property owner fails to make the payment to the.... treasurer
11 or the county comptroller under s. 59.255, the.... clerk shall place the entire
12 assessment on the following tax roll.

13 Dated....

14 [Clerk of (name of local governmental unit)]

15 **SECTION 137.** 66.0923 (9) of the statutes is amended to read:

16 66.0923 (9) AUDITORIUM FUND. A joint county-city auditorium fund shall be
17 created and established in a public depository to be specified in the ordinance. The
18 treasurer of the respective county, or the county comptroller under s. 59.255, and city
19 shall pay into the fund the amounts specified by the ordinance and resolutions of the
20 respective municipalities when the amounts have been collected. All of the moneys
21 which come into the fund are appropriated to the board for the execution of its
22 functions as provided by the ordinance and the resolutions of the respective
23 municipalities. The moneys in the fund shall be paid out by the treasurer of the
24 auditorium board only upon the approval or direction of the board.

25 **SECTION 138.** 66.0925 (9) of the statutes is amended to read:

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1 66.0925 (9) SAFETY BUILDING FUND. A joint county-city safety building fund
2 shall be created and established in a public depository to be specified in the
3 ordinance. The treasurer of the respective county, or the county comptroller under
4 s. 59.255, and city shall pay into the fund the amounts specified by the ordinance and
5 resolutions of the respective municipalities when the amounts have been collected.
6 All of the moneys which come into the fund are appropriated to the board for the
7 execution of its functions as provided by the ordinance and the resolutions of the
8 respective municipalities. The moneys in the fund shall be paid out by the treasurer
9 of the safety building board only upon the approval or direction of the board.

10 **SECTION 139.** 66.0927 (10) of the statutes is amended to read:

11 66.0927 (10) HOSPITAL FUND. A joint county-city hospital fund shall be created
12 and established in a public depository to be specified in the ordinance. The treasurer
13 of the respective county, or the county comptroller under s. 59.255, and city or cities
14 shall pay into the fund the amounts specified by the ordinance and resolutions of the
15 respective municipalities when the amounts have been collected. All of the moneys
16 which come into the fund are appropriated to the board for the execution of its
17 functions as provided by the ordinance and the resolutions of the respective
18 municipalities. The moneys in the fund shall be paid out by the treasurer of the
19 hospital board only upon the approval or direction of the board.

20 **SECTION 140.** 66.1005 (2) (c) of the statutes is amended to read:

21 66.1005 (2) (c) Damages for the discontinuance of the easements and rights
22 described in par. (a) shall be assessed against the land benefited in the proceedings
23 for assessment of damages or benefits upon the vacation or discontinuance of the
24 public highway or public ground. Unless the parties agree on a different amount, the
25 amount of the damages shall be the present value of the property to be removed or

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1 abandoned, plus the cost of removal, less the salvage value of the removed or
2 abandoned property. The owner of the easements and incidental rights, upon
3 application to the treasurer, or the county comptroller under s. 59.255, and upon
4 furnishing satisfactory proof, shall be entitled to any payments of or upon the
5 assessment of damages.

6 **SECTION 141.** 66.1105 (4m) (ae) 2. of the statutes is amended to read:

7 66.1105 (4m) (ae) 2. The representative chosen by the county under par. (a)
8 shall be the county executive or, if the county does not have a county executive, the
9 chairperson of the county board, or the executive's or chairperson's designee. If the
10 county executive or county board chairperson appoints a designee, he or she shall
11 give preference to the county treasurer or the county comptroller under s. 59.255 or
12 another person with knowledge of local government finances.

13 **SECTION 142.** 66.1105 (6) (c) of the statutes is amended to read:

14 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), (f),
15 or (g) all tax increments received with respect to a tax incremental district shall,
16 upon receipt by the city treasurer, be deposited into a special fund for that district.
17 The city treasurer may deposit additional moneys into such fund pursuant to an
18 appropriation by the common council. No moneys may be paid out of such fund
19 except to pay project costs with respect to that district, to reimburse the city for such
20 payments, to pay project costs of a district under par. (d), (dm), (e), (f), or (g) or to
21 satisfy claims of holders of bonds or notes issued with respect to such district. Subject
22 to par. (d), (dm), (e), (f), or (g), moneys paid out of the fund to pay project costs with
23 respect to a district may be paid out before or after the district is terminated under
24 sub. (7). Subject to any agreement with bondholders, moneys in the fund may be
25 temporarily invested in the same manner as other city funds if any investment

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1 earnings are applied to reduce project costs. After all project costs and all bonds and
2 notes with respect to the district have been paid or the payment thereof provided for,
3 subject to any agreement with bondholders, if there remain in the fund any moneys
4 that are not allocated under par. (d), (dm), (e), (f), or (g), they shall be paid over to the
5 treasurer of each county, school district or other tax levying municipality, or to the
6 county comptroller under s. 59.255, or to the general fund of the city in the amounts
7 that belong to each respectively, having due regard for that portion of the moneys,
8 if any, that represents tax increments not allocated to the city and that portion, if any,
9 that represents voluntary deposits of the city into the fund.

10 **SECTION 143.** 66.1106 (8) of the statutes is amended to read:

11 66.1106 (8) SETTLEMENT FOR ENVIRONMENTAL REMEDIATION TAX INCREMENTS.

12 Every officer charged by law to collect and settle general property taxes shall, on the
13 settlement dates provided by law, pay to the treasurer of a political subdivision or the
14 county comptroller under s. 59.255 from all general property taxes collected by the
15 officer the proportion of the environmental remediation tax increment due the
16 political subdivision that the general property taxes collected bears to the total
17 general property taxes levied, exclusive of levies for state trust fund loans, state
18 taxes and state special charges.

19 **SECTION 144.** 66.1106 (9) of the statutes is amended to read:

20 66.1106 (9) SEPARATE ACCOUNTING REQUIRED. An environmental remediation tax

21 increment received with respect to a parcel or contiguous parcels of land that is
22 subject to this section shall be deposited in a separate fund by the treasurer of the
23 political subdivision or the county comptroller under s. 59.255. No money may be
24 paid out of the fund except to pay eligible costs for a parcel or contiguous parcels of
25 land or to reimburse the political subdivision for such costs. If an environmental

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1 remediation tax increment that has been collected with respect to a parcel of land
2 remains in the fund after the period of certification has expired, it shall be paid to
3 the treasurers, or the county comptroller under s. 59.255, of the taxing jurisdictions
4 in which the parcel is located in proportion to the relative share of those taxing
5 jurisdictions in the most recent levy of general property taxes on the parcel.

6 **SECTION 145.** 67.09 (1) of the statutes is amended to read:

7 67.09 (1) All municipal obligations may be payable to bearer or may be
8 registered as to the principal or principal and interest by the clerk or treasurer of the
9 municipality or the county comptroller under s. 59.255 issuing them or such other
10 officers or agents, including fiscal agents under s. 67.10 (2), as the governing body
11 of the municipality determines. Registrations shall be recorded.

12 **SECTION 146.** 67.10 (9) (b) of the statutes is amended to read:

13 67.10 (9) (b) Any municipality, by resolution adopted by its legislative body,
14 may use the following procedure in accounting for and canceling coupons and other
15 municipal obligations. All coupons and other municipal obligations paid by a fiscal
16 agent under sub. (2), at their maturities, shall be canceled and destroyed by the fiscal
17 agent. The fiscal agent shall periodically deliver a certificate to such effect to the
18 municipality. A municipality following this procedure which has a treasurer, county
19 comptroller under s. 59.255, or other designated officer or agent who is also a paying
20 agent for outstanding coupons or other municipal obligations or which has more than
21 one fiscal agent may arrange for the delivery of canceled coupons and other
22 municipal obligations to a designated fiscal agent for the purpose of having the
23 coupons and other municipal obligations destroyed. The designated fiscal agent
24 shall periodically furnish and deliver to the municipality a certificate evidencing the
25 destruction of the coupons and other municipal obligations. Any municipality, prior

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1 to authorizing the fiscal agent to cancel and destroy coupons and other municipal
2 obligations, shall enter into an agreement with the fiscal agent providing for such
3 cancellation and destruction. The local governing body of any municipality
4 operating under this paragraph may establish rules or procedures it finds
5 appropriate to carry out this provision effectively.

6 **SECTION 147.** 67.16 (2) (b) of the statutes is amended to read:

7 67.16 (2) (b) The issue of general obligation-local improvement bonds shall be
8 in an amount not exceeding the aggregate unpaid special assessments levied for the
9 public improvement that the issue is to finance. A single issue of the bonds may be
10 used to finance one or more different local improvements for which special
11 assessments are authorized to be made in the same year. Sections 67.035, 67.06,
12 67.07, 67.08 and 67.11, where not contrary to the provisions of this section, apply to
13 the bonds. The bonds shall mature in the same number of installments as the
14 underlying special assessments, but the date of maturity of each installment of the
15 bonds shall be fixed in October, November or December. The first maturity of the
16 bonds may be in the 2nd year following the date of levy of the first installment of the
17 underlying special assessment. At the time that the bonds are authorized, the
18 governing body of the local governmental unit shall levy a tax upon all the taxable
19 property of the local governmental unit sufficient to provide for the payment of the
20 principal and interest of the bonds at maturity. The tax levy is irrevocable. All
21 collections of installments of the special assessments levied to pay for the public
22 improvement, either before or after delinquency, shall be placed by the treasurer of
23 the local governmental unit or the county comptroller under s. 59.255 in a special
24 debt service fund, designated and identified for the issue of the bonds, and shall be
25 used only for the payment of the bonds and interest of the issue. The annual

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1 installment of the irrevocable tax levied for the purpose of payment of the bonds and
2 interest on the bonds shall be diminished by the amount on hand in the debt service
3 fund on November 1 of each tax levy year after deducting any unpaid interest and
4 principal due in that year, and the amount on hand in the fund shall be applied to
5 the payment of the next succeeding installment of principal and interest named on
6 the bonds. Any deficiency in the debt service fund for the payment of the bonds and
7 interest at maturity shall be paid out of the general fund of the local governmental
8 unit and the general fund shall be reimbursed from the collection of that part of the
9 irrevocable tax that is actually levied. Any surplus in the debt service fund after
10 all bonds and interest are fully paid shall be paid into the general fund.

11 **SECTION 148.** 67.16 (2) (c) of the statutes is amended to read:

12 67.16 (2) (c) If any installment of the special assessment that is entered in the
13 tax roll is not paid to the treasurer of the local governmental unit or the county
14 comptroller under s. 59.255 with the other taxes, it shall be returned to the county
15 treasurer or comptroller as delinquent in trust for collection.

16 **SECTION 149.** 69.60 of the statutes is amended to read:

17 **69.60 Taxes and bonds.** The clerk of each town, city, and village shall
18 annually, at the time required by law to deliver the tax roll to the town, city, or village
19 treasurer, make and transmit to the county treasurer or the county comptroller
20 under s. 59.255, on forms furnished by the department of revenue, a statement
21 showing the total amount of all taxes levied by the town, city, or village for the current
22 year.

23 **SECTION 150.** 69.67 of the statutes is amended to read:

24 **69.67 Returns may be sent for; expense.** If any town, city or village clerk
25 fails or neglects to transmit to the county treasurer or the county comptroller under

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1 s. 59.255 the statement required by s. 69.60 for 10 days after the time required by
2 law to transmit or make the same, the county treasurer or comptroller shall in either
3 case send a messenger to such clerk who has so failed or neglected to procure the
4 same, and such messenger shall be entitled to receive \$3 per day and 10 cents per
5 mile for each mile necessarily traveled in the discharge of duty, to be paid out of the
6 county treasury on the order of the chairperson of the county board and county
7 treasurer or comptroller. The amount so paid shall be charged to the proper town,
8 city, or village and added to and collected with the next county tax apportioned
9 thereto. The county treasurer or county comptroller under s. 59.255 shall,
10 immediately after having sent any such messenger, notify the treasurer of the proper
11 town, city or village of the amount of expense so incurred, and the treasurer shall
12 deduct that amount from the compensation of the delinquent clerk.

13 **SECTION 151.** 70.09 (3) (c) of the statutes is amended to read:

14 70.09 (3) (c) If any county has reason to use forms for assessment and collection
15 of taxes in addition to those prescribed under par. (a), the county real property lister
16 and treasurer, or the county comptroller under s. 59.255, jointly may prescribe such
17 additional forms for use in their county, upon approval of the department of revenue.

18 **SECTION 152.** 70.114 (4) (b) of the statutes is amended to read:

19 70.114 (4) (b) On or before February 15, the taxation district treasurer shall
20 pay to the treasurer of each taxing jurisdiction, or the county comptroller under s.
21 59.255, from the amount received under par. (a), the taxing jurisdiction's
22 proportionate share of the tax that would be levied on the parcel if it were taxable.

23 **SECTION 153.** 70.20 (1) of the statutes is amended to read:

24 70.20 (1) When personal property shall be assessed to some person in charge
25 or possession thereof, other than the owner, such owner as well as the person so in

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1 charge or possession shall be liable for the taxes levied pursuant to such assessment;
2 and the liability of such owner may be enforced in a personal action as for a debt.
3 Such action may be brought in the name of the town, city or village in which such
4 assessment was made, if commenced before the time fixed by law for the return of
5 delinquent taxes, by direction of the treasurer or tax collector of such town, city or
6 village. If commenced after such a return, it shall be brought in the name of the
7 county or other municipality to the treasurer, the county comptroller under s. 59.255,
8 or other officer of which such return shall be made, by direction of such treasurer,
9 comptroller, or other officer. Such action may be brought in any court of this state
10 having jurisdiction of the amount involved and in which jurisdiction may be obtained
11 of the person of such owner or by attachment of the property of such owner.

12 **SECTION 154.** 70.323 (1) (a) of the statutes is amended to read:

13 70.323 (1) (a) If a parcel of real property is divided, the owner of a divided parcel
14 may request a valuation of the divided parcels. A request shall be in writing and
15 submitted to the treasurer of the taxation district in which the property is located.
16 If the taxation district treasurer is in possession of the tax roll, the treasurer shall
17 make the requested valuation. If the tax roll has been returned under s. 74.43, the
18 taxation district treasurer shall forward the request to the county treasurer or the
19 county comptroller under s. 59.255, who shall make the requested valuation.

20 **SECTION 155.** 70.323 (1) (b) of the statutes is amended to read:

21 70.323 (1) (b) The appropriate treasurer or the county comptroller under s.
22 59.255 shall, with the assistance of the assessor of the taxation district, attribute to
23 each new parcel its value for the year of division. The value of each new parcel shall
24 represent a reasonable apportionment of the valuation of the original undivided
25 parcel, and the total of the new valuations shall equal the valuation of the original

ASSEMBLY BILL 329**SECTION 155**

1 undivided parcel on January 1 of that year. The value of a new parcel as determined
2 under this subsection is the value of that property for purposes of s. 70.32 for the year
3 of division.

4 **SECTION 156.** 70.323 (4) of the statutes is amended to read:

5 70.323 (4) COOPERATION OF ASSESSOR. The assessor of the taxation district shall
6 assist the treasurer of the taxation district or of the county, or the county comptroller
7 under s. 59.255, under sub. (1).

8 **SECTION 157.** 70.39 (1) of the statutes is amended to read:

9 70.39 (1) Taxes due and unpaid on June 15 shall be deemed delinquent as of
10 that date, and when delinquent shall be subject to a penalty of 4% of the tax and
11 interest at the rate of 1.5% per month until paid. The parent shall be liable for any
12 delinquent taxes of a subsidiary person. The department shall immediately proceed
13 to collect the tax due, penalty, interest and costs. For the purpose of collection the
14 department or its duly authorized agent has the same powers as conferred by law
15 upon the county treasurer, the county comptroller under s. 59.255, the county clerk,
16 sheriff and district attorney.

17 **SECTION 158.** 70.55 of the statutes is amended to read:

18 **70.55 Special messenger.** Whenever any town, city or village clerk shall have
19 failed to transmit any such statement within the time fixed as aforesaid, the county
20 treasurer, the county comptroller under s. 59.255, or the department of revenue shall
21 send a messenger therefor, who shall be paid and the expenses charged back as
22 provided in s. 69.67 or 73.03 (6), respectively; and whenever any county treasurer or
23 county comptroller under s. 59.255 shall have failed to transmit any such statement,
24 within the time fixed as aforesaid, the department of revenue may send a messenger
25 therefor, who shall be paid and the expenses therefor charged back to the county.

ASSEMBLY BILL 329**SECTION 159**

1 **SECTION 159.** 70.63 (1) of the statutes is amended to read:

2 70.63 (1) **BY COUNTY CLERK.** The county clerk shall apportion the county tax and
3 the whole amount of state taxes and charges levied upon the county, as certified by
4 the department of administration, among the towns, cities and villages of the county,
5 according and in proportion to the valuation thereof as determined by the
6 department of revenue. The county clerk shall carry out in the record book, opposite
7 the name of each in separate columns, the amount of state taxes and charges and the
8 amount of county taxes so apportioned thereto, and the amount of all other special
9 taxes or charges apportioned or ordered, or which the clerk is required by law to make
10 in any year to any town, city or village, to be collected with the annual taxes. The
11 clerk shall certify to the clerk of and charge to each town, city and village, except in
12 cities of the 1st class, the amount of all such taxes so apportioned to and levied upon
13 it, and shall, at the same time, file with the county treasurer or the county
14 comptroller under s. 59.255 a certified copy of each apportionment.

15 **SECTION 160.** 70.64 (12) of the statutes is amended to read:

16 70.64 (12) **EXPENSES.** The tax appeals commission shall transmit to the county
17 clerk with its determination on such appeal a statement of all expenses incurred
18 therein by or at the instance of the commission, which shall include the actual
19 expenses of the commission and regular employees of the commission, the
20 compensation and actual expenses of all other persons employed by it and the fees
21 of officers employed and witnesses summoned at its instance. A duplicate of such
22 statement shall be filed in the office of the department of administration. Such
23 expenses shall be audited upon the certificate of the commission, and paid out of the
24 state treasury, in the first instance, as other claims against the state are audited and
25 paid. The amount of such expenses shall be a special charge against such county and

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1 shall be included in the next apportionment and certification of state taxes and
2 charges, and collected from such county, as other special charges are certified and
3 collected. Unless otherwise directed by the commission in its determination upon
4 such appeal, the county clerk, in the next apportionment of state and county taxes,
5 shall apportion the amount of such special charges to and among the towns, cities
6 and villages in such county whose relative valuations were increased in the
7 determination of the commission in proportion to the amount of such increase in each
8 of them respectively. The apportionment of such expenses shall be set forth in the
9 determination of the commission. The amount so apportioned to each such town, city
10 and village shall be charged upon its tax roll and shall be collected and paid over to
11 the county treasurer or the county comptroller under s. 59.255 as other state taxes
12 and special charges are collected and paid.

13 **SECTION 161.** 70.65 (2) (e) of the statutes is amended to read:

14 70.65 (2) (e) Direct the treasurer of the taxation district and the county
15 treasurer or the county comptroller under s. 59.255 to collect, under s. 74.07, the
16 amount of taxes, assessments and charges under par. (d).

17 **SECTION 162.** 70.67 (1) of the statutes is amended to read:

18 70.67 (1) The treasurer of each town, city or village shall, unless exempted
19 under sub. (2), execute and deliver to the county treasurer or the county comptroller
20 under s. 59.255 a bond, with sureties, to be approved, in case of a town treasurer, by
21 the chairperson of the town, and in case of a city or village treasurer by the county
22 treasurer or the county comptroller under s. 59.255, conditioned for the faithful
23 performance of the duties of the office and that the treasurer will account for and pay
24 over according to law all taxes of any kind which are received and which are required
25 to be paid to the county treasurer or the county comptroller under s. 59.255. If such

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1 bond is executed, or the condition thereof guaranteed by personal sureties, the
2 amount of the bonds shall be double the amount of state and county taxes
3 apportioned to the town, village or city, provided that the amount of such bond shall
4 not exceed the sum of \$500,000. When such bond is executed, or the condition thereof
5 guaranteed, solely by a surety company as provided in s. 632.17 (2), such bond shall
6 be in a sum equal to the amount of such state and county taxes, provided that the
7 amount of such bond shall not exceed the sum of \$250,000. The county treasurer or
8 the county comptroller under s. 59.255 shall give to said town, city or village
9 treasurer a receipt for said bond, and file and safely keep said bond in the office.

10 **SECTION 163.** 70.67 (2) of the statutes is amended to read:

11 70.67 (2) The treasurer of any municipality shall not be required to give such
12 bond if the governing body thereof shall by ordinance obligate such municipality to
13 pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by
14 law to be paid by such treasurer to the county treasurer or the county comptroller
15 under s. 59.255. Such governing body is authorized to so obligate such municipality.
16 If the governing body of the municipality has adopted an ordinance as specified in
17 this subsection, it may demand from its treasurer, in addition to the official bond
18 required of all municipal treasurers, a fidelity or surety bond in an amount and upon
19 such terms as may be determined by the governing body. Such bond shall run to the
20 town or village board or the city council, as the case may be, and shall be delivered
21 to the clerk of the municipality. A certified copy of such ordinance filed with the
22 county treasurer or the county comptroller under s. 59.255 shall be accepted by the
23 county treasurer or the county comptroller under s. 59.255 in lieu of the bond
24 required by sub. (1). Such ordinance shall remain in effect until a certified copy of
25 its repeal shall be filed with the county clerk and the county treasurer or the county

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1 comptroller under s. 59.255. The official bond executed pursuant to s. 19.01, required
2 of municipal treasurers, shall extend to and include the liability incurred by any
3 town, city or village whose governing board shall adopt and certify to the county
4 treasurer or the county comptroller under s. 59.255 an ordinance in accordance with
5 this subsection.

6 **SECTION 164.** 70.71 (1) of the statutes is amended to read:

7 70.71 (1) Whenever any town, city or village clerk neglects or refuses to make
8 and deliver the tax roll within the time required by law the county clerk shall, at any
9 time after such neglect or refusal, demand and summarily obtain the assessment roll
10 for such year, and make, in the same manner as required of the town clerk, a tax roll
11 for such town, city or village and deliver the same to the county treasurer or the
12 county comptroller under s. 59.255 for collection.

13 **SECTION 165.** 70.71 (2) of the statutes is amended to read:

14 70.71 (2) If the assessment roll cannot be obtained the county clerk may use
15 a copy thereof if obtainable. If the clerk can obtain neither original nor copy the clerk
16 shall make out, to the best of the clerk's ability, a tax roll from the last assessment
17 or tax roll on file in the clerk's office or in the office of the county treasurer or the
18 county comptroller under s. 59.255, which shall then be taken and deemed
19 conclusively the legal tax roll of such town for all purposes whatever. For all such
20 services the county clerk shall be allowed by the county board and paid from the
21 county treasury a reasonable compensation, which shall be charged to the town in
22 the next apportionment of taxes.

23 **SECTION 166.** 70.73 (1) (d) of the statutes is amended to read:

24 70.73 (1) (d) The valuation of parcels of land or correction of names of persons
25 whose personal property is assessed under this subsection may be made at any time

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1 before the tax roll is returned to the county treasurer or the county comptroller under
2 s. 59.255 for the year in which the tax is levied. The valuation or correction of names,
3 when made under this subsection, shall be held just and correct and be final and
4 conclusive.

5 **SECTION 167.** 71.07 (3m) (a) 6. of the statutes is amended to read:

6 71.07 **(3m)** (a) 6. "Property taxes accrued" means property taxes, exclusive of
7 special assessments, delinquent interest and charges for service, levied on the
8 farmland owned by the claimant or any member of the claimant's household in any
9 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
10 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
11 is owned by a tax-option corporation, limited liability company or by 2 or more
12 persons or entities as joint tenants, tenants in common or partners or is marital
13 property or survivorship marital property and one or more such persons, entities or
14 owners is not a member of the claimant's household, "property taxes accrued" is that
15 part of property taxes levied on the farmland, reduced by the tax credit under s.
16 79.10, that reflects the ownership percentage of the claimant and the claimant's
17 household. For purposes of this subdivision, property taxes are "levied" when the tax
18 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
19 collection. If farmland is sold during the calendar year of the levy the "property taxes
20 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
21 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
22 farmland, except that if the seller does not reimburse the buyer for any part of those
23 property taxes there are no "property taxes accrued" for the seller, and the "property
24 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
25 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the

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1 property taxes, the amount prorated to the seller in the closing agreement. With the
2 claim for credit under this subsection, the seller shall submit a copy of the closing
3 agreement and the buyer shall submit a copy of the closing agreement and a copy of
4 the property tax bill.

5 **SECTION 168.** 71.28 (2m) (a) 6. of the statutes is amended to read:

6 71.28 (2m) (a) 6. "Property taxes accrued" means property taxes, exclusive of
7 special assessments, delinquent interest and charges for service, levied on the
8 farmland owned by the claimant or any member of the claimant's household in any
9 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
10 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
11 is owned by a tax-option corporation, a limited liability company or by 2 or more
12 persons or entities as joint tenants, tenants in common or partners or is marital
13 property or survivorship marital property and one or more such persons, entities or
14 owners is not a member of the claimant's household, "property taxes accrued" is that
15 part of property taxes levied on the farmland, reduced by the tax credit under s.
16 79.10, that reflects the ownership percentage of the claimant and the claimant's
17 household. For purposes of this subdivision, property taxes are "levied" when the tax
18 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
19 collection. If farmland is sold during the calendar year of the levy the "property taxes
20 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
21 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
22 farmland, except that if the seller does not reimburse the buyer for any part of those
23 property taxes there are no "property taxes accrued" for the seller, and the "property
24 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
25 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the

ASSEMBLY BILL 329**SECTION 168**

1 property taxes, the amount prorated to the seller in the closing agreement. With the
2 claim for credit under this subsection, the seller shall submit a copy of the closing
3 agreement and the buyer shall submit a copy of the closing agreement and a copy of
4 the property tax bill.

5 **SECTION 169.** 71.47 (2m) (a) 6. of the statutes is amended to read:

6 71.47 (2m) (a) 6. "Property taxes accrued" means property taxes, exclusive of
7 special assessments, delinquent interest and charges for service, levied on the
8 farmland owned by the claimant or any member of the claimant's household in any
9 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
10 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
11 is owned by a tax-option corporation, limited liability company or by 2 or more
12 persons or entities as joint tenants, tenants in common or partners or is marital
13 property or survivorship marital property and one or more such persons, entities or
14 owners is not a member of the claimant's household, "property taxes accrued" is that
15 part of property taxes levied on the farmland, reduced by the tax credit under s.
16 79.10, that reflects the ownership percentage of the claimant and the claimant's
17 household. For purposes of this subdivision, property taxes are "levied" when the tax
18 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
19 collection. If farmland is sold during the calendar year of the levy the "property taxes
20 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
21 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
22 farmland, except that if the seller does not reimburse the buyer for any part of those
23 property taxes there are no "property taxes accrued" for the seller, and the "property
24 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
25 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the

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1 property taxes, the amount prorated to the seller in the closing agreement. With the
2 claim for credit under this subsection, the seller shall submit a copy of the closing
3 agreement and the buyer shall submit a copy of the closing agreement and a copy of
4 the property tax bill.

5 **SECTION 170.** 71.52 (7) of the statutes is amended to read:

6 71.52 (7) "Property taxes accrued" means real or personal property taxes or
7 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special
8 assessments, delinquent interest and charges for service, levied on a homestead
9 owned by the claimant or a member of the claimant's household. "Real or personal
10 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded
11 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons
12 or entities as joint tenants or tenants in common or is owned as marital property or
13 survivorship marital property and one or more such persons, entities or owners is not
14 a member of the claimant's household, property taxes accrued is that part of property
15 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,
16 that reflects the ownership percentage of the claimant and the claimant's household,
17 except that if a homestead is owned by 2 or more natural persons or if 2 or more
18 natural persons have an interest in a homestead, one or more of whom is not a
19 member of the claimant's household, and the claimant has a present interest, as that
20 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will
21 that transferred the homestead or interest in the homestead to the claimant to pay
22 the entire amount of property taxes levied on the homestead, property taxes accrued
23 is property taxes accrued levied on such homestead, reduced by the tax credit under
24 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has
25 no effect in computing property taxes accrued for a person whose homestead is not

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1 the same as the homestead of that person's spouse. For purposes of this subsection,
2 property taxes are "levied" when the tax roll is delivered to the local treasurer or the
3 county comptroller under s. 59.255 for collection. If a homestead is sold or purchased
4 during the calendar year of the levy, the property taxes accrued for the seller and the
5 buyer are the amount of the tax levy prorated to each in proportion to the periods of
6 time each both owned and occupied the homestead during the year to which the claim
7 relates. The seller may use the closing agreement pertaining to the sale of the
8 homestead, the property tax bill for the year before the year to which the claim
9 relates or the property tax bill for the year to which the claim relates as the basis for
10 computing property taxes accrued, but those taxes are allowable only for the portion
11 of the year during which the seller owned and occupied the sold homestead. If a
12 household owns and occupies 2 or more homesteads in the same calendar year,
13 property taxes accrued is the sum of the prorated property taxes accrued attributable
14 to the household for each of such homesteads. If the household owns and occupies
15 the homestead for part of the calendar year and rents a homestead for part of the
16 calendar year, it may include both the proration of taxes on the homestead owned and
17 rent constituting property taxes accrued with respect to the months the homestead
18 is rented in computing the amount of the claim under s. 71.54 (1). If a homestead is
19 an integral part of a multipurpose or multidwelling building, property taxes accrued
20 are the percentage of the property taxes accrued on that part of the multipurpose or
21 multidwelling building occupied by the household as a principal residence plus that
22 same percentage of the property taxes accrued on the land surrounding it, not
23 exceeding one acre, that is reasonably necessary for use of the multipurpose or
24 multidwelling building as a principal residence, except as the limitations of s. 71.54
25 (2) (b) apply. If the homestead is part of a farm, property taxes accrued are the

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1 property taxes accrued on up to 120 acres of the land contiguous to the claimant's
2 principal residence and include the property taxes accrued on all improvements to
3 real property located on such land, except as the limitations of s. 71.54 (2) (b) apply.

4 **SECTION 171.** 71.58 (8) of the statutes is amended to read:

5 71.58 (8) "Property taxes accrued" means property taxes, exclusive of special
6 assessments, delinquent interest and charges for service, levied on the farmland and
7 improvements owned by the claimant or any member of the claimant's household in
8 any calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
9 property by s. 79.10. "Property taxes accrued" shall not exceed \$6,000. If farmland
10 is owned by a tax-option corporation, a limited liability company or by 2 or more
11 persons or entities as joint tenants, tenants in common or partners or is marital
12 property or survivorship marital property and one or more such persons, entities or
13 owners is not a member of the claimant's household, "property taxes accrued" is that
14 part of property taxes levied on the farmland, reduced by the tax credit under s.
15 79.10, that reflects the ownership percentage of the claimant and the claimant's
16 household. For purposes of this subsection, property taxes are "levied" when the tax
17 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
18 collection. If farmland is sold during the calendar year of the levy the "property taxes
19 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
20 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
21 farmland, except that if the seller does not reimburse the buyer for any part of those
22 property taxes there are no "property taxes accrued" for the seller, and the "property
23 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
24 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the
25 property taxes, the amount prorated to the seller in the closing agreement. With the

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1 claim for credit under ss. 71.57 to 71.61, the seller shall submit a copy of the closing
2 agreement and the buyer shall submit a copy of the closing agreement and a copy of
3 the property tax bill.

4 **SECTION 172.** 71.74 (13) (a) of the statutes is amended to read:

5 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
6 additional tax in the same manner as other income or franchise taxes are collected.
7 If the income or franchise taxes are decreased upon direction of the department the
8 secretary of administration shall refund to the taxpayer such part of the
9 overpayment as was actually paid in cash, and the certification of the overpayment
10 by the department shall be sufficient authorization to the secretary of
11 administration for the refunding of the overpayment. No refund of income or
12 franchise tax shall be made by the secretary of administration unless the refund is
13 so certified. The part of the overpayment paid to the county and the local taxation
14 district shall be deducted by the secretary of administration in the secretary's next
15 settlement with the county and local treasurer or the county comptroller under s.
16 59.255.

17 **SECTION 173.** 71.91 (1) (a) of the statutes is amended to read:

18 71.91 (1) (a) *Income and franchise taxes.* Income and franchise taxes shall
19 become delinquent if not paid when due under s. 71.03 (8) (b) and (c), 71.24 (9) or
20 71.44 (4) (b), and the department shall immediately proceed to collect the same. For
21 the purpose of such collection the department or its duly authorized agent shall have
22 the same powers as conferred by law upon the county treasurer, county comptroller
23 under s. 59.255, county clerk, sheriff and district attorney.

24 **SECTION 174.** 74.01 (2) (a) of the statutes is amended to read:

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1 74.01 (2) (a) The amount of general property taxes collected by the taxation
2 district treasurer or county treasurer or the county comptroller under s. 59.255,
3 through the last day of the month preceding the date upon which settlement is
4 required, minus amounts previously settled or settled in full, by

5 **SECTION 175.** 74.07 of the statutes is amended to read:

6 **74.07 Treasurers responsible for collection.** The taxation district
7 treasurer and the county treasurer or the county comptroller under s. 59.255 shall
8 collect the general property taxes, special assessments, special taxes and special
9 charges shown in the tax roll.

10 **SECTION 176.** 74.11 (6) (b) of the statutes is amended to read:

11 74.11 (6) (b) All other payments shall be made to the county treasurer or the
12 county comptroller under s. 59.255.

13 **SECTION 177.** 74.11 (11) (a) of the statutes is amended to read:

14 74.11 (11) (a) All real property taxes, special charges and special taxes that
15 become delinquent shall be paid, together with interest and penalties charged from
16 the preceding February 1, to the county treasurer or the county comptroller under
17 s. 59.255. All special assessments that become delinquent shall be paid, together
18 with interest and penalties charged from the day after the due date of the first
19 installment or of the lump-sum payment.

20 **SECTION 178.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

21 74.11 (12) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district
22 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 receives a
23 payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer
24 or comptroller shall apply the payment to the amounts due, including interest and
25 penalties, in the following order:

ASSEMBLY BILL 329**SECTION 179**

1 **SECTION 179.** 74.11 (12) (c) of the statutes is amended to read:

2 74.11 (12) (c) Paragraph (a) is not applicable to settlements with respect to
3 payments received by a county treasurer or a county comptroller under s. 59.255
4 after the county has settled in full for special charges, special assessments, special
5 taxes and real property taxes.

6 **SECTION 180.** 74.11 (12) (d) of the statutes is amended to read:

7 74.11 (12) (d) A treasurer or a county comptroller under s. 59.255, upon receipt
8 of a written request by a taxpayer to do so, shall apply any remaining portion of the
9 payment to personal property taxes after satisfying all other amounts due.

10 **SECTION 181.** 74.12 (10) (b) of the statutes is amended to read:

11 74.12 (10) (b) All real property taxes, special assessments, special charges and
12 special taxes that become delinquent and are not paid under par. (a) shall be paid,
13 together with interest and penalties charged from the preceding February 1, to the
14 county treasurer or the county comptroller under s. 59.255.

15 **SECTION 182.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

16 74.12 (11) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district
17 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 receives a
18 payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer
19 or comptroller shall apply the payment to the amounts due, including interest and
20 penalties, in the following order:

21 **SECTION 183.** 74.12 (11) (c) of the statutes is amended to read:

22 74.12 (11) (c) Paragraph (a) is not applicable to settlements with respect to
23 payments received by a county treasurer or a county comptroller under s. 59.255
24 after the county has settled in full for special charges, special assessments, special
25 taxes and real property taxes.

ASSEMBLY BILL 329**SECTION 184**

1 **SECTION 184.** 74.12 (11) (d) of the statutes is amended to read:

2 74.12 (11) (d) A treasurer or a county comptroller under s. 59.255, upon receipt
3 of a written request by a taxpayer to do so, shall apply any remaining portion of the
4 payment to personal property taxes after satisfying all other amounts due.

5 **SECTION 185.** 74.12 (12) (a) of the statutes is amended to read:

6 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make
7 collections through July 31. On or before August 15, the taxation district treasurer
8 shall return the tax roll to the county treasurer or the county comptroller under s.
9 59.255. The county treasurer or the county comptroller under s. 59.255 shall collect
10 all returned delinquent real property taxes, special assessments, special charges and
11 special taxes, together with interest and penalty assessed from the previous
12 February 1, as provided under s. 74.47.

13 **SECTION 186.** 74.12 (12) (b) of the statutes is amended to read:

14 74.12 (12) (b) The taxation district treasurer shall forward to the county
15 treasurer or the county comptroller under s. 59.255 all real property taxes, special
16 assessments, special charges and special taxes received which were not settled for
17 or retained for the taxation district under s. 74.30.

18 **SECTION 187.** 74.125 of the statutes is amended to read:

19 **74.125 Public depositories.** The taxation district treasurer ~~or, the~~ county
20 treasurer, or the county comptroller under s. 59.255, as appropriate, may designate
21 one or more public depositories, among those previously designated under s. 34.05,
22 to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such
23 payments issued by a designated public depository has the same legal status as a
24 receipt issued by the taxation district treasurer ~~or, the~~ county treasurer, or the
25 county comptroller under s. 59.255.

ASSEMBLY BILL 329**SECTION 188**

1 **SECTION 188.** 74.23 (1) (a) 1. of the statutes is amended to read:

2 74.23 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.
3 59.255 all collections of special assessments or special charges levied under ch. 88.

4 **SECTION 189.** 74.23 (1) (a) 2. of the statutes is amended to read:

5 74.23 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.
6 59.255 all collections of special assessments, special charges and special taxes,
7 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
8 woodland and managed forest land taxes under ch. 77 shall be settled for under s.
9 74.25 (1) (a) 1. to 8.

10 **SECTION 190.** 74.25 (1) (a) 1. of the statutes is amended to read:

11 74.25 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.
12 59.255 all collections of special assessments or special charges levied under ch. 88.

13 **SECTION 191.** 74.25 (1) (a) 2. of the statutes is amended to read:

14 74.25 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.
15 59.255 all collections of special assessments, special charges and special taxes,
16 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
17 woodland and managed forest land taxes under ch. 77 shall be settled for under
18 subds. 5. to 8.

19 **SECTION 192.** 74.25 (1) (a) 6. of the statutes is amended to read:

20 74.25 (1) (a) 6. Pay to the county treasurer or the county comptroller under s.
21 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
22 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
23 payments for closed lands under s. 77.84 (2) (b) and (bm).

24 **SECTION 193.** 74.25 (3) of the statutes is amended to read:

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1 74.25 (3) RETURN OF TAX ROLL. After completing the settlement procedures
2 required under sub. (1), the taxation district treasurer shall transfer the tax roll to
3 the county treasurer or the county comptroller under s. 59.255 as provided under s.
4 74.43 (1).

5 **SECTION 194.** 74.25 (4) of the statutes is amended to read:

6 74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER OR
7 COMPTROLLER. The taxation district treasurer shall forward to the county treasurer
8 or the county comptroller under s. 59.255 all real property taxes, special
9 assessments, special charges and special taxes received which were not settled for
10 or retained for the taxation district.

11 **SECTION 195.** 74.27 of the statutes is amended to read:

12 **74.27 March settlement between counties and the state.** On or before
13 March 15, the county treasurer or the county comptroller under s. 59.255 shall send
14 to the secretary of administration the state's proportionate shares of taxes under ss.
15 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

16 **SECTION 196.** 74.29 (1) of the statutes is amended to read:

17 74.29 (1) On or before August 20, the county treasurer or the county
18 comptroller under s. 59.255 shall pay in full to the proper treasurer all real property
19 taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes
20 included in the tax roll which have not previously been paid to, or retained by, the
21 proper treasurer. A county may, by resolution adopted by the county board, direct
22 the county treasurer or the county comptroller under s. 59.255 to pay in full to the
23 proper treasurer all special assessments and special charges included in the tax roll
24 which have not previously been paid to, or retained by, the proper treasurer.

25 **SECTION 197.** 74.30 (1) (a) of the statutes is amended to read:

ASSEMBLY BILL 329**SECTION 197**

1 74.30 (1) (a) Pay to the county treasurer or the county comptroller under s.
2 59.255 all collections of special assessments or special charges levied under ch. 88.

3 **SECTION 198.** 74.30 (1) (b) of the statutes is amended to read:

4 74.30 (1) (b) Pay to the proper treasurer or the county comptroller under s.
5 59.255 all collections of special assessments, special charges and special taxes,
6 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
7 woodland and managed forest land taxes under ch. 77 shall be settled for under pars.
8 (e) to (h).

9 **SECTION 199.** 74.30 (1) (f) of the statutes is amended to read:

10 74.30 (1) (f) Pay to the county treasurer or the county comptroller under s.
11 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
12 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
13 payments for closed lands under s. 77.84 (2) (b) and (bm).

14 **SECTION 200.** 74.30 (1m) of the statutes is amended to read:

15 74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before
16 March 15, the county treasurer or the county comptroller under s. 59.255 shall send
17 to the secretary of administration the state's proportionate shares of taxes under sub.
18 (1) (i) and (j).

19 **SECTION 201.** 74.30 (2) (a) of the statutes is amended to read:

20 74.30 (2) (a) Pay to the proper treasurer or the county comptroller under s.
21 59.255 all collections of delinquent special assessments, special charges and special
22 taxes not previously settled for, as directed by sub. (1) (a) to (h).

23 **SECTION 202.** 74.30 (2) (b) of the statutes is amended to read:

24 74.30 (2) (b) Pay to each taxing jurisdiction within the district its proportionate
25 share of real property taxes collected, except that the taxation district treasurer shall

ASSEMBLY BILL 329

1 pay the state's proportionate share to the county, and the county treasurer or the
2 county comptroller under s. 59.255 shall settle for that share under s. 74.29. As part
3 of that distribution, the taxation district treasurer shall retain for the taxation
4 district and for each tax incremental district within the taxation district and each
5 environmental remediation tax incremental district created by the taxation district
6 its proportionate share of real property taxes. The taxation district treasurer shall
7 also distribute to the county the proportionate share of real property taxes for each
8 environmental remediation tax incremental district created by the county.

9 **SECTION 203.** 74.31 (intro.) of the statutes is amended to read:

10 **74.31 Failure to settle timely.** (intro.) If the taxation district treasurer ~~or,~~
11 county treasurer, or county comptroller under s. 59.255 does not settle as required
12 under ss. 74.23 to 74.30:

13 **SECTION 204.** 74.37 (3) (c) of the statutes is amended to read:

14 74.37 (3) (c) If the governing body of the taxation district or county that has a
15 county assessor system determines that a tax has been paid which was based on an
16 excessive assessment, and that the claim for an excessive assessment has complied
17 with all legal requirements, the governing body shall allow the claim. The taxation
18 district ~~or,~~ county treasurer, or the county comptroller under s. 59.255 shall pay the
19 claim not later than 90 days after the claim is allowed.

20 **SECTION 205.** 74.42 (1) of the statutes is amended to read:

21 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,
22 the taxation district treasurer may charge back to each taxing jurisdiction within the
23 taxation district, except this state, its proportionate share of those personal property
24 taxes for which the taxation district settled in full the previous year, which were
25 delinquent at the time of settlement, which have not been collected in the intervening

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1 year, and which remain delinquent, if the taxes are owed by an entity that has ceased
2 operations, or filed a petition for bankruptcy, or are due on personal property that
3 has been removed from the next assessment roll. At the same time, if there are
4 charge-backs, the taxation district treasurer shall charge back to the county the
5 state's proportionate share of those taxes. No later than the first May 1 after receipt
6 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district
7 treasurer the amount due, and the state shall pay to the proper county treasurer or
8 the county comptroller under s. 59.255 the amount due.

9 **SECTION 206.** 74.43 (1) (intro.) of the statutes is amended to read:

10 74.43 (1) DELIVERY OF TAX ROLL. (intro.) Except as provided in s. 74.12, on or
11 before February 20, the taxation district treasurer, except the treasurer of a city
12 authorized to act under s. 74.87, shall transfer the tax roll to the county treasurer
13 or the county comptroller under s. 59.255. The tax roll transferred to the county
14 treasurer or the county comptroller under s. 59.255 shall meet all of the following
15 conditions:

16 **SECTION 207.** 74.43 (2) of the statutes is amended to read:

17 74.43 (2) CORRECTION OF PROPERTY DESCRIPTION. If the county treasurer or the
18 county comptroller under s. 59.255 discovers any error or inadequacy in the
19 description of any property in the tax roll, he or she may correct the description in
20 the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the
21 county treasurer or the county comptroller under s. 59.255 corrects a description of
22 property, he or she shall keep a record identifying the place where each correction is
23 made, briefly describing the correction and specifying the date when the correction
24 was made.

25 **SECTION 208.** 74.43 (3) of the statutes is amended to read:

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1 74.43 (3) COUNTY TREASURER, COMPTROLLER TO ACCEPT UNPAID TAXES. If the roll
2 is delivered under sub. (1), the county treasurer or the county comptroller under s.
3 59.255 shall accept all unpaid real property taxes, special assessments, special
4 charges and special taxes contained in the tax roll.

5 **SECTION 209.** 74.45 (title) of the statutes is amended to read:

6 **74.45 (title) Certificate of delinquent taxes; endorsement of treasurer's**
7 **or comptroller's bond.**

8 **SECTION 210.** 74.45 (1) of the statutes is amended to read:

9 74.45 (1) CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER OR
10 COMPTROLLER. After the taxation district treasurer transfers the tax roll under s.
11 74.12 or 74.43, the county treasurer or the county comptroller under s. 59.255 shall
12 prepare a certificate of the amount that is delinquent on real property and the
13 amount that is not delinquent but payable in subsequent installments on real
14 property and the amount of delinquent special assessments, special charges and
15 special taxes.

16 **SECTION 211.** 74.45 (2) of the statutes is amended to read:

17 74.45 (2) ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND. After the
18 taxation district treasurer has fulfilled the requirements for settlement with the
19 county under s. 74.25 or 74.30, the county treasurer or the county comptroller under
20 s. 59.255 if requested to do so, shall endorse the bond of the taxation district treasurer
21 executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges
22 the taxation district treasurer and his or her sureties from the obligations of the
23 bond, unless the return of the taxation district treasurer under s. 74.43 is false. If
24 the return is false, the bond continues in force and the taxation district treasurer and

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1 his or her sureties are subject to action upon the bond for all deficiencies and
2 damages resulting from the false return.

3 **SECTION 212.** 74.47 (3) (a) of the statutes is amended to read:

4 74.47 (3) (a) All interest and penalties collected by the county treasurer or the
5 county comptroller under s. 59.255 on payments of real property taxes and special
6 taxes shall be retained by the county treasurer or the county comptroller under s.
7 59.255 for the county.

8 **SECTION 213.** 74.47 (3) (b) of the statutes is amended to read:

9 74.47 (3) (b) All interest and penalties on payments of delinquent special
10 assessments and special charges collected by the county treasurer or the county
11 comptroller under s. 59.255 of a county which settles for unpaid special assessments
12 and special charges under s. 74.29 shall be retained by the county treasurer or the
13 county comptroller under s. 59.255 for the county.

14 **SECTION 214.** 74.47 (3) (c) (intro.) of the statutes is amended to read:

15 74.47 (3) (c) (intro.) All interest on payments of delinquent special assessments
16 and special charges collected by the county treasurer or the county comptroller under
17 s. 59.255 of a county which does not settle for unpaid special assessments and special
18 charges under s. 74.29 shall, along with the delinquent amounts that have been paid,
19 be paid to the taxing jurisdiction which assessed the special assessment or special
20 charge as follows:

21 **SECTION 215.** 74.47 (3) (f) of the statutes is amended to read:

22 74.47 (3) (f) All penalties on payments of delinquent special assessments and
23 special charges collected by the county treasurer or the county comptroller under s.
24 59.255 of a county which does not settle for unpaid special assessments and special

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1 charges shall be retained by the county treasurer or the county comptroller under s.
2 59.255 for the county.

3 **SECTION 216.** 74.485 (2) (intro.) of the statutes is amended to read:

4 74.485 (2) CONVERSION CHARGE. (intro.) Except as provided in sub. (4), a person
5 who owns land that has been assessed as agricultural land under s. 70.32 (2r) and
6 who converts the land's use so that the land is not eligible to be assessed as
7 agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation
8 district in which the land is located, shall pay a conversion charge to the county in
9 which the land is located in an amount, calculated by the county treasurer or the
10 county comptroller under s. 59.255, that is equal to the number of acres converted
11 multiplied by the amount of the difference between the average fair market value of
12 an acre of agricultural land sold in the county in the year before the year that the
13 person converts the land, as determined under sub. (3), and the average equalized
14 value of an acre of agricultural land in the county in the year before the year that the
15 person converts the land, as determined under sub. (3), multiplied by the following:

16 **SECTION 217.** 74.485 (4) (b) of the statutes is amended to read:

17 74.485 (4) (b) If a person owes a conversion charge under sub. (2), the treasurer
18 of the county or the county comptroller under s. 59.255 in which the person's land is
19 located may defer payment of the conversion charge to the succeeding taxable year
20 if the person demonstrates to the assessor of the taxation district in which the land
21 is located that the person's land will be used as agricultural land in the succeeding
22 taxable year. A person who receives a deferral under this paragraph is not subject
23 to the conversion charge under sub. (2) related to the deferral, if the person's land is
24 used as agricultural land in the succeeding taxable year. If the land of a person who
25 receives a deferral under this paragraph is not used as agricultural land in the

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1 succeeding taxable year, the person shall pay the conversion charge with interest at
2 the rate of 1% a month, or fraction of a month, from the date that the treasurer or
3 the county comptroller under s. 59.255 granted a deferral to the date that the
4 conversion charge is paid.

5 **SECTION 218.** 74.485 (8) of the statutes is amended to read:

6 74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts
7 located in the county shall inform the county treasurer or the county comptroller
8 under s. 59.255 and the real property lister of all sales of agricultural land located
9 in the county. No later than 15 days after the board of review has adjourned, the
10 assessors shall also deliver to the county treasurer or the county comptroller under
11 s. 59.255 all information necessary to compute the conversion charges assessed
12 under this section.

13 **SECTION 219.** 74.49 (1) of the statutes is amended to read:

14 74.49 (1) INSTALLMENTS ALLOWED. Delinquent property taxes, special
15 assessments, special charges and special taxes may be paid to the appropriate
16 treasurer or the county comptroller under s. 59.255 in partial payments of not less
17 than \$20, unless the treasurer or the county comptroller under s. 59.255 agrees to
18 accept a lower amount.

19 **SECTION 220.** 74.49 (2) (a) (intro.) of the statutes is amended to read:

20 74.49 (2) (a) (intro.) The treasurer or the county comptroller under s. 59.255
21 shall determine that portion of a partial payment to be applied as principal by
22 dividing the amount of the partial payment by a figure which is the sum of one plus
23 a figure which is the product of the number of months of delinquency, as determined
24 under s. 74.11, 74.12 or 74.87:

25 **SECTION 221.** 74.51 (2) of the statutes is amended to read:

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1 74.51 (2) RECEIPTS FOR TAXES PAID. After a payment is made under sub. (1), the
2 treasurer or the county comptroller under s. 59.255 shall execute duplicate receipts
3 showing the name of the person making the payment, the date of the payment, the
4 description of the property upon which the payment was made and the amount paid.
5 One copy of the receipt shall be delivered to the person making the payment and the
6 other copy filed in the treasurer's or comptroller's office.

7 **SECTION 222.** 74.53 (6) of the statutes is amended to read:

8 74.53 (6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil
9 action under this section against a person to recover special assessments as defined
10 in s. 75.36 (1) and special charges levied by it for which the county or municipality
11 did not settle in full or which were not fully paid by proceeds distributed under s.
12 75.05 or 75.36. Any amount recovered in an action under this subsection shall be
13 reported to the county or city treasurer, or the county comptroller under s. 59.255,
14 who shall subtract it from the amount owed for purposes of sub. (4).

15 **SECTION 223.** 74.57 (1) of the statutes is amended to read:

16 74.57 (1) ISSUANCE. Annually, on September 1, the county treasurer or the
17 county comptroller under s. 59.255 shall issue to the county a tax certificate which
18 includes all parcels of real property included in the tax roll for which real property
19 taxes, special charges, special taxes or special assessments remain unpaid at the
20 close of business on August 31.

21 **SECTION 224.** 74.57 (3) of the statutes is amended to read:

22 74.57 (3) CERTIFICATE NOT TRANSFERABLE. Except as provided under s. 74.635,
23 the county may not sell, assign, or otherwise transfer a tax certificate. However, if
24 a city authorized to act under s. 74.87 pays delinquent taxes under an agreement
25 entered into under s. 74.83, the county treasurer or the county comptroller under s.

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1 59.255 shall issue or reissue tax certificates to the city on all property for which the
2 delinquent taxes have been paid.

3 **SECTION 225.** 74.59 (1) (a) (intro.) of the statutes is amended to read:

4 74.59 (1) (a) (intro.) Within 90 days after issuance of the tax certificate under
5 s. 74.57, the county treasurer or the county comptroller under s. 59.255 shall mail
6 a notice to each owner of record, as shown in the tax roll, of property included in the
7 certificate for which real property taxes, special assessments, special charges or
8 special taxes remain unpaid as of the date the notice is mailed. Unless it is issued
9 by a city authorized to act under s. 74.87, the notice shall state all of the following:

10 **SECTION 226.** 74.59 (1) (a) 2. of the statutes is amended to read:

11 74.59 (1) (a) 2. That the records showing the delinquency under subd. 1. are
12 available for inspection in the treasurer's office or in the office of the county
13 comptroller under s. 59.255.

14 **SECTION 227.** 74.59 (2) of the statutes is amended to read:

15 74.59 (2) NOTICE NOT TIMELY MAILED. If a treasurer or the county comptroller
16 under s. 59.255 fails to mail the notice required under sub. (1), the notice may be
17 mailed later and the 2-year period of redemption commences on the date of the
18 mailing.

19 **SECTION 228.** 74.59 (3) (intro.) of the statutes is amended to read:

20 74.59 (3) AFFIDAVIT OF MAILING. (intro.) After completing the mailing under sub.
21 (1) or (2), the treasurer or the county comptroller under s. 59.255, except the
22 treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit
23 attesting that the treasurer or comptroller has complied with the mailing
24 requirements under this section. The affidavit shall do all of the following:

25 **SECTION 229.** 74.61 (1) of the statutes is amended to read:

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1 74.61 (1) ERROR DISCOVERED. If the treasurer or the county comptroller under
2 s. 59.255 determines that the description of any property in a tax certificate is
3 erroneous, the treasurer or comptroller shall direct the assessor of the taxation
4 district in which the property is located to prepare and deliver to the county treasurer
5 or comptroller an affidavit that provides a correct description of the property.

6 **SECTION 230.** 74.61 (2) of the statutes is amended to read:

7 74.61 (2) NOTICE TO INTERESTED PERSONS. After the treasurer or the county
8 comptroller under s. 59.255 receives the affidavit, he or she shall notify any person
9 with a recorded interest in the property that the description of the property is to be
10 corrected as shown in the assessor's affidavit. The format of the notice shall be
11 prescribed by the department under s. 70.09 (3). Notice shall be given as provided
12 in s. 801.11 (4).

13 **SECTION 231.** 74.61 (3) of the statutes is amended to read:

14 74.61 (3) OBJECTION; COURT RESOLUTION. Not more than 20 days after notice is
15 given under sub. (2), any person with a recorded interest in the property may file with
16 the treasurer or the county comptroller under s. 59.255 a written objection to the
17 proposed correction of the description of the property. If an objection is filed and
18 cannot be resolved, the treasurer or comptroller shall bring an action in circuit court
19 to correct the property description.

20 **SECTION 232.** 74.61 (4) of the statutes is amended to read:

21 74.61 (4) NO OBJECTION; DESCRIPTION CORRECTED. If no objection is made under
22 sub. (3), the treasurer or the county comptroller under s. 59.255 shall correct the
23 description as prescribed in the affidavit of the assessor. The treasurer or
24 comptroller shall verify in writing on the tax certificate that the correction was made
25 and shall sign the verification. Any tax certificate corrected under this section is

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1 valid as of the date the tax certificate was originally issued, and any tax deed or
2 equivalent evidence of title issued on the corrected tax certificate is valid.

3 **SECTION 233.** 74.63 (intro.) of the statutes is amended to read:

4 **74.63 Retention of tax certificate and other information.** (intro.)
5 Following issuance of a tax certificate under s. 74.57 and notice of issuance under s.
6 74.59, the treasurer or the county comptroller under s. 59.255 shall retain all of the
7 following:

8 **SECTION 234.** 74.65 (1) of the statutes is amended to read:

9 **74.65 (1) EXCLUDED FROM TAX CERTIFICATE.** A tax certificate may not, at the time
10 of issuance, include real property which was acquired by the state after taxes have
11 become a lien on the property. Within a reasonable time after the tax roll in which
12 the delinquent real property taxes, special charges, special taxes or special
13 assessments charged to such property are included is delivered to the county
14 treasurer, or the county comptroller under s. 59.255, under s. 74.43, or within a
15 reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll
16 to the county treasurer or the county comptroller under s. 59.255, or, if the roll is
17 retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer
18 or comptroller shall certify to the state agency acquiring the property the amount of
19 the delinquency, including interest and penalty, and include the description of the
20 property contained in the tax roll. Within a reasonable time after receipt of the
21 certification from the treasurer or the county comptroller under s. 59.255, the state
22 agency shall transmit the certification and a voucher to the department of
23 administration, directing that the amount of delinquency, including interest and
24 penalty, be paid.

25 **SECTION 235.** 74.65 (2) of the statutes is amended to read:

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1 74.65 (2) NO TAX DEEDS ISSUED. No tax deed or equivalent evidence of title may
2 be issued for real property which is acquired by the state after a tax certificate which
3 included the property was issued. A state agency which purchases property which
4 is included on an outstanding tax certificate shall pay to the treasurer or the county
5 comptroller under s. 59.255 an amount sufficient to redeem the property. If by
6 mistake a tax deed or equivalent evidence of title is issued contrary to this subsection
7 and the state brings an action to set aside the deed or equivalent evidence of title,
8 the court shall require, as a condition of relief, that the state indemnify the county,
9 city authorized to act under s. 74.87 or persons having an interest in the property
10 which is founded upon the tax deed or equivalent evidence of title.

11 **SECTION 236.** 74.69 (3) (b) of the statutes is amended to read:

12 74.69 (3) (b) Any person required to pay interest or a penalty because of a late
13 payment may, within 10 days of payment of interest or a penalty, but not later than
14 December 1 of the year that the general property tax, special tax, special charge or
15 special assessment was due, file a written request with the county treasurer or the
16 county comptroller under s. 59.255 requesting that the county board find that the
17 late payment was timely under sub. (1) because the sole reason it was not timely was
18 a delay or administrative error on the part of the U.S. postal service. The county
19 board shall act on the request within 30 days after receipt of the request by the
20 treasurer or the county comptroller under s. 59.255.

21 **SECTION 237.** 74.69 (3) (c) of the statutes is amended to read:

22 74.69 (3) (c) The county board shall find that a late payment was timely under
23 sub. (1) if it determines that the sole reason the payment was not timely was a delay
24 or administrative error by the U.S. postal service. If it so finds, the county board shall
25 direct that any interest or penalty paid because of the late payment be reimbursed

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1 to the taxpayer by the taxation district or county which collected the interest or
2 penalty. A taxation district treasurer ~~or~~, county treasurer, or county comptroller
3 under s. 59.255 shall comply with a directive issued under this paragraph within 10
4 days.

5 **SECTION 238.** 74.69 (3) (e) of the statutes is amended to read:

6 74.69 (3) (e) This subsection does not affect the authority of a taxation district
7 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 to consider
8 payment timely under sub. (1) if the treasurer or comptroller concludes that the
9 payment fails to satisfy the requirements of sub. (1) solely due to a delay or
10 administrative error by the U.S. postal service.

11 **SECTION 239.** 74.71 of the statutes is amended to read:

12 **74.71 Treasurer's receipts.** When a taxation district treasurer pays money
13 to a county treasurer or a county comptroller under s. 59.255 under this chapter, the
14 county treasurer or the county comptroller under s. 59.255 shall give the taxation
15 district treasurer a receipt prescribed by the department of revenue for the amount
16 paid.

17 **SECTION 240.** 74.75 of the statutes is amended to read:

18 **74.75 Vacancies in office; how taxes collected.** If property within a
19 taxation district is not assessed because of a vacancy in a county, city, village or town
20 office, the department of revenue shall appoint a person certified under s. 73.09 to
21 perform the functions of the office of assessor. If property taxes, special charges,
22 special assessments or special taxes are not collected on property because of a
23 vacancy in a city, other than a city authorized to proceed under s. 74.87, village or
24 town office, the county treasurer or the county comptroller under s. 59.255 shall
25 perform the functions of taxation district treasurer.

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1 **SECTION 241.** 74.87 (6) (c) of the statutes is amended to read:

2 74.87 (6) (c) If a 2nd installment under sub. (4) is not paid on the due date, the
3 entire unpaid balance is delinquent and shall be returned to the county treasurer or
4 the county comptroller under s. 59.255 for collection.

5 **SECTION 242.** 74.87 (8) of the statutes is amended to read:

6 74.87 (8) RETURN OF TAX ROLL. On or before February 25, the treasurer of a city
7 acting under this section shall return the duplicate county tax roll to the county
8 treasurer or the county comptroller under s. 59.255. The city treasurer shall collect
9 delinquent city general property taxes, special assessments and special charges as
10 provided in the city charter, except that the city treasurer shall certify all delinquent
11 taxes levied by a metropolitan sewerage district that is created under ss. 200.21 to
12 200.65 to the county treasurer or the county comptroller under s. 59.255 for
13 collection.

14 **SECTION 243.** 75.01 (1) (b) of the statutes is amended to read:

15 75.01 (1) (b) Any person, prior to the recording of a tax deed based on a tax
16 certificate issued on land for nonpayment of taxes, may redeem the land described
17 in the tax certificate. Redemption shall be made by paying to the county treasurer
18 or the county comptroller under s. 59.255 the amount of the unpaid taxes stated in
19 the tax certificate plus the interest and penalty as provided under s. 74.47, computed
20 from the date of accrual as specified in the tax certificate plus any other charges
21 authorized by law to be imposed on the tax certificate following its issuance. If there
22 is a redemption before the recording, the tax deed, as it relates to the land redeemed,
23 shall be void.

24 **SECTION 244.** 75.01 (4) (a) of the statutes is amended to read:

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1 75.01 (4) (a) Redemption of land subject to a tax certificate may be made in
2 partial payments of not less than \$20, unless the county treasurer or the county
3 comptroller under s. 59.255 agrees to accept a smaller amount. The making of partial
4 payments shall not operate to extend the period of redemption.

5 **SECTION 245.** 75.04 of the statutes is amended to read:

6 **75.04 Redemption receipt and entries.** Upon the redemption of any lands
7 subject to a tax certificate by payment to the county treasurer or the county
8 comptroller under s. 59.255, the treasurer or comptroller shall execute to the person
9 so redeeming a receipt specifying the land redeemed and the amount of the
10 redemption money paid on each parcel separately. The treasurer or comptroller shall
11 enter on the tax certificate the information required under s. 74.57 (4) (d).

12 **SECTION 246.** 75.05 (intro.) of the statutes is amended to read:

13 **75.05 Disposition of redemption money.** (intro.) The county treasurer or
14 the county comptroller under s. 59.255 shall distribute and retain funds paid to
15 redeem land subject to a tax certificate as follows:

16 **SECTION 247.** 75.05 (5) of the statutes is amended to read:

17 75.05 (5) Payments of delinquent special assessments or special charges for
18 which the county did not settle for under s. 74.29, plus any interest, shall be paid
19 within 15 days after the last day of the month in which the payments were received
20 by the county treasurer or the county comptroller under s. 59.255 to the taxing
21 jurisdiction which levied the special assessment or special charge. Penalties on
22 special assessments and special charges for which the county did not settle for under
23 s. 74.29 shall be retained by the county.

24 **SECTION 248.** 75.07 (1) of the statutes is amended to read:

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1 75.07 (1) Each county treasurer or the county comptroller under s. 59.255 shall,
2 at least 6 and not more than 10 months before the expiration of the time for
3 redeeming lands subject to a tax certificate, except lands subject to s. 75.521 that are
4 located in a city authorized to proceed under s. 74.87, cause to be published as a class
5 2 notice, under ch. 985, in the county in which the lands are located, a list of all
6 unredeemed lands, specifying each tract or lot, the name of the person to whom
7 assessed, if any, and the amount of taxes, charges and interest, calculated to the last
8 day of redemption, due on each parcel, together with a notice that unless such lands
9 are redeemed on or before the last day of redemption, which shall be specified, they
10 will be conveyed to the county. The county treasurer or the county comptroller under
11 s. 59.255, for the purpose of such list, may condense such descriptions when such
12 condensed description will reasonably describe the premises.

13 **SECTION 249.** 75.07 (2) (a) of the statutes is amended to read:

14 75.07 (2) (a) Before publishing such list such treasurer or county comptroller
15 under s. 59.255 shall carefully compare the same with the tax certificate describing
16 the lands to be included in the list to be published. If upon such examination there
17 be found any omission or erroneous description in the tax certificate, such parcel of
18 land in the description of which the omission or error shall occur shall not be
19 advertised for redemption, but shall be deleted from the tax certificate in which it
20 was originally included and placed in the next-issued tax certificate.

21 **SECTION 250.** 75.07 (2) (b) of the statutes is amended to read:

22 75.07 (2) (b) If the number of the description in the lists of lands to be advertised
23 for redemption by the county treasurer or the county comptroller under s. 59.255
24 shall exceed 3,000, the treasurer or comptroller shall then let by contract the
25 publication of such list to the lowest bidder upon a notice, written or printed, to be

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1 delivered to and left with the publisher or one of the publishers of each newspaper
2 printed as aforesaid, at least 10 days prior to the time at which such contract shall
3 be let.

4 **SECTION 251.** 75.07 (2) (c) of the statutes is amended to read:

5 75.07 (2) (c) Any county treasurer or county comptroller under s. 59.255 who
6 shall willfully refuse or neglect to perform any duty required by this section or who
7 shall keep back and not report any unredeemed lands for the purpose of evading its
8 provisions shall forfeit the full amount of the penalty of the treasurer's or
9 comptroller's official bond, one half of which, when collected, shall be paid to the
10 person prosecuting therefor and the residue into the treasury of the state for the use
11 of the school fund; provided further, that no county treasurer or county comptroller
12 under s. 59.255 shall be liable to any penalty for causing such publication to be made
13 in a weekly newspaper published in such county for the length of time hereinbefore
14 named prior to the date of the treasurer's or comptroller's notice, when by reason of
15 accident or other cause more than one week has intervened between the dates of the
16 actual issue of such newspaper to subscribers, if such delay at any one time shall not
17 have exceeded 3 days; but every such newspaper, for the purpose of this section shall
18 be deemed to have been regularly published once in each week as hereinbefore
19 provided.

20 **SECTION 252.** 75.09 of the statutes is amended to read:

21 **75.09 Notice, how posted.** If no newspaper be published in such county the
22 county treasurer or the county comptroller under s. 59.255 shall also, at least 3
23 months previous to the time limited for the redemption of any lands subject to a tax
24 certificate, cause to be posted up copies of the list and notice specified in s. 75.07 in

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1 at least 4 public places in the county, one of which copies shall be posted up in some
2 conspicuous place in the treasurer's or comptroller's office.

3 **SECTION 253.** 75.10 of the statutes is amended to read:

4 **75.10 Mistake in notice.** Whenever, by mistake or otherwise, such treasurer
5 or county comptroller under s. 59.255 neglects or fails to include in the treasurer's
6 or comptroller's published list any such tract or tracts of land or to publish such list
7 in accordance with the requirements of law, the same may be published at any time
8 within 2 years after the expiration of the period of redemption. Such publication
9 shall be made in the same manner and for the same time as prescribed in the
10 preceding sections, and such treasurer or comptroller shall specify in the treasurer's
11 or comptroller's notice accompanying such published list when the time for making
12 redemption of such lands from such sale will expire, which time shall not be less than
13 6 nor more than 10 months from the expiration of the full 2 weeks required for the
14 aforesaid publication. All tax deeds made upon such tracts of land after the
15 expiration of the regular period of redemption shall, after the expiration of such
16 extended period of redemption, be as valid and effectual as if such publication had
17 been made at the time required in such section.

18 **SECTION 254.** 75.105 (3) of the statutes is amended to read:

19 75.105 (3) ADMINISTRATION. Upon the cancellation of all or a portion of real
20 property taxes under sub. (2), the county treasurer or the county comptroller under
21 s. 59.255 shall execute and provide to the owner of the property a statement
22 identifying the property for which taxes have been canceled and shall enter on the
23 tax certificate the date upon which the taxes were canceled and the amount of taxes
24 canceled.

25 **SECTION 255.** 75.12 (3) of the statutes is amended to read:

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1 75.12 (3) The notice of application for tax deed may be served by the county
2 treasurer or the county comptroller under s. 59.255 or any person acting for the
3 treasurer or comptroller. The notice shall be served in the manner that service of a
4 summons in a court of record is made, or by certified mail, with return receipt of the
5 addressee only demanded. If notice cannot be given by use of either of the foregoing
6 methods, the county treasurer, the county comptroller under s. 59.255, or the
7 treasurer's or comptroller's agent shall make an affidavit setting forth the effort to
8 make service, the inability to do so, and shall file the affidavit with the county clerk.
9 In such cases the notice shall be published by the county treasurer or the county
10 comptroller under s. 59.255 as a class 3 notice, under ch. 985, in the county. The
11 affidavit of the county treasurer, the county comptroller under s. 59.255, or the
12 treasurer's or comptroller's agent as to inability to secure service personally or by
13 certified mail, together with proof of publication of the notice, shall be deemed
14 completed service of the notice of application for tax deed.

15 **SECTION 256.** 75.12 (4) of the statutes is amended to read:

16 75.12 (4) Before the tax deed is issued, proof of service, or the returned certified
17 mail receipt, or proof of publication of the notice of application for tax deed shall be
18 filed with the officer authorized by law to issue the tax deed, and a copy of the proof
19 of service, returned certified mail receipt, or proof of publication with evidence of the
20 cost of publication shall be retained by the county treasurer or the county comptroller
21 under s. 59.255. A person subsequently redeeming a lot or tract of land, or any part
22 or interest therein, shall pay in addition to the amount required to redeem the lot or
23 tract, \$1.50 for each person served with the notice or, if notice is sent by certified mail,
24 the cost of sending any notices by certified mail, plus the cost of publication of the
25 notice. If there is no occupant of the lands as hereinbefore defined, the county

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1 treasurer or the county comptroller under s. 59.255 shall file an affidavit to that
2 effect with the officer authorized by law to issue the tax deed.

3 **SECTION 257.** 75.14 (2) of the statutes is amended to read:

4 75.14 (2) The county clerk shall not issue a deed of any parcel of land until by
5 carefully comparing the advertised list of the same for redemption with the tax
6 certificate, the clerk shall find that the description of such parcel of land so to be
7 conveyed has been correctly and fully published, in such advertised list of
8 redemptions; and if upon such examination the county clerk shall find any error or
9 omission in any such advertised description the clerk shall enter opposite the
10 description of said land in the tax certificate a statement of the fact of such error or
11 omission. If the description of said land in the tax certificate is in error, the county
12 board shall cause such certificate to be canceled, as it relates to that parcel, and direct
13 the county treasurer or the county comptroller under s. 59.255 to correct the
14 description thereof, using the procedure under s. 74.61, and include the parcel in the
15 tax certificate next issued under s. 74.57. If the error or omission is in only the
16 advertised list of redemptions, the county treasurer or the county comptroller under
17 s. 59.255 shall correct and readvertise the same for redemption in the next such
18 publication and the period of redemption shall be extended thereby an additional
19 year.

20 **SECTION 258.** 75.144 (2) (c) of the statutes is amended to read:

21 75.144 (2) (c) The treasurer of the county or the county comptroller under s.
22 59.255 seeking to transfer title to property under this chapter shall mail the notice
23 under par. (a), at least 8 weeks before the date that title to the property will be
24 transferred, to the last-known address of each owner of an interest in other real
25 property that has a common boundary with the property. The treasurer or the county

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1 comptroller under s. 59.255 shall attach a list containing the legal description of the
2 property to the notice. The notice shall appear in at least 10-point boldface type or
3 its equivalent and shall read as follows:

4 NOTICE REGARDING TRANSFER

5 OF ADJACENT PROPERTY

6 TAKE NOTICE THAT ANY PERSON THAT HAS OR CLAIMS TO HAVE A
7 RIGHT, TITLE OR INTEREST IN ANY REAL PROPERTY THAT IS DESCRIBED
8 IN THE ATTACHED LIST IS HEREBY NOTIFIED THAT (name of the county)
9 WILL TRANSFER TITLE TO THE REAL PROPERTY DESCRIBED IN THE
10 ATTACHED LIST ON (date of transfer of title).

11 TAKE FURTHER NOTICE THAT YOU ARE RECEIVING THIS NOTICE
12 BECAUSE YOU HAVE AN INTEREST IN REAL PROPERTY THAT BORDERS ON
13 A PIECE OF REAL PROPERTY DESCRIBED IN THE ATTACHED LIST. THE
14 TREASURER OR COMPTROLLER OF (name of the county) HAS A COPY OF
15 A SURVEY OF ALL REAL PROPERTY THAT IS DESCRIBED IN THE ATTACHED
16 LIST. THE SURVEY SHOWS THE SIZE AND LOCATION OF THE REAL
17 PROPERTY, ITS EXTERIOR BOUNDARIES, THE LOCATION OF ANY VISIBLE
18 STRUCTURES ON THE PROPERTY, THE DIMENSIONS OF ANY PRINCIPAL
19 BUILDINGS ON THE PROPERTY AND ANY BOUNDARY FENCES, APPARENT
20 EASEMENTS, ROADWAYS AND VISIBLE ENCROACHMENTS. YOU MAY
21 WISH TO LOOK AT THE SURVEY TO MAKE SURE THAT YOU DO NOT CLAIM
22 ANY RIGHT, TITLE OR INTEREST IN THE REAL PROPERTY. IF YOU BELIEVE
23 THAT THE SURVEY SHOWS THAT SOME OF THE REAL PROPERTY TO BE
24 TRANSFERRED BELONGS TO YOU, YOU HAVE THE RIGHT TO ATTEMPT TO

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1 PROVE THAT THE REAL PROPERTY BELONGS TO YOU UNDER THE
2 WISCONSIN LAW AND YOU MAY WISH TO CONSULT AN ATTORNEY.

3 **SECTION 259.** 75.16 of the statutes is amended to read:

4 **75.16 Deed, by whom executed; form.** All deeds of lands given under s.
5 75.14 shall be executed by the county clerk in the name of the state of Wisconsin and
6 of the county as the grantors therein, and shall be substantially in the following or
7 other equivalent form:

8 To all to whom these presents shall come, greeting:

9 Whereas, ..., treasurer or the county comptroller under s. 59.255 of the county
10 of ..., has deposited in the office of the county clerk of the county of ..., in the state
11 of Wisconsin, a tax certificate of said county, whereby it appears, as the fact is, that
12 the following described piece (or pieces) or parcel (or parcels) of land lying and being
13 situated in the county of ..., to wit: (Here describe the lands) was (or were) included
14 in the tax certificate issued to the county of ... on, ... (date), for the
15 nonpayment of real property taxes, special assessments, special charges or special
16 taxes, in the amount of ... dollars and ... cents, in the whole, which sum was the
17 amount assessed and due and unpaid on said tract (or several tracts) of land, and
18 whereas it further appears, as the fact is, that the owner (or owners) or claimant (or
19 claimants) of said land has (or have) not redeemed from said certificate the lands
20 which were included as aforesaid, and said lands continue to remain unredeemed,
21 whereby said described lands have become forfeited and the said county is entitled
22 to a conveyance thereof:

23 Now, therefore, know all by these presents that the county of ..., in said state,
24 and the state of Wisconsin, in conformity to law, have given and hereby do give, grant
25 and convey the tract (or several tracts) of land above described, together with the

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SECTION 259

1 hereditaments and appurtenances, to the said county of and its assigns, to their
2 sole use and benefit forever.

3 In testimony whereof, I,, the clerk of the county of, have executed this
4 deed pursuant to and in virtue of the authority in me vested by the statutes of the
5 state of Wisconsin, and for and on behalf of said state and the county of aforesaid,
6 and have hereunto subscribed my name officially and affixed the seal of the said
7 (name it), at in said county of, this day of, (year)

8 [L. S.]

9 A. B.

10 (Here give official designation.)

11 Done in presence of

12

13

14 **SECTION 260.** 75.20 (2) of the statutes is amended to read:

15 75.20 (2) COUNTY TREASURER OR COMPTROLLER TO CANCEL ALL OUTLAWED TAXES.

16 No deed shall be issued or action commenced on any tax certificate whatever after
17 it shall have become void by virtue of the statute of limitations provided in this
18 section. The interest in the land represented by such certificate shall terminate upon
19 the last date upon which a deed could have been issued thereon, or an action could
20 have been commenced thereon if no summons and complaint was served and filed
21 prior to such date. The county treasurer or the county comptroller under s. 59.255
22 shall cancel all tax certificates which have become void by limitation and shall make
23 an entry in the treasurer's or comptroller's record of unredeemed property subject
24 to a tax certificate evidencing such cancellation.

25 **SECTION 261.** 75.20 (3) of the statutes is amended to read:

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1 75.20 (3) CERTIFICATION OF CANCELLATION TO LOCAL TREASURER OR COMPTROLLER.
2 Whenever the county treasurer or the county comptroller under s. 59.255 shall
3 cancel a tax certificate which has become void by virtue of any statutes of limitation
4 the county treasurer or the county comptroller under s. 59.255 shall within 30 days
5 thereafter in writing certify such cancellation to the proper town, city or village
6 treasurer who shall make entry thereof in his or her records. Such cancellation need
7 not be so certified in cases where the county has settled in full with the town, city or
8 village.

9 **SECTION 262.** 75.285 of the statutes is amended to read:

10 **75.285 Action; condition precedent.** No action or proceeding shall be
11 maintained by the former owner or any person claiming under the former owner,
12 based upon the invalidity of any tax certificate or tax deed due to the failure of the
13 county treasurer or the county comptroller under s. 59.255 to give notice under s.
14 74.59, unless there is deposited with the clerk of circuit court, at the time the action
15 is commenced under s. 801.02, an amount of money equal to either the full amount
16 of all delinquent taxes currently outstanding against the parcel of property which is
17 the subject of the action, plus interest and penalty under s. 74.47, or if the county has
18 taken a tax deed, the full amount payable under s. 75.36 (3) (a) and (b). The deposited
19 funds shall be held by the clerk of circuit court and paid out as directed by the
20 judgment in the action or proceeding.

21 **SECTION 263.** 75.36 (2) (b) of the statutes is amended to read:

22 75.36 (2) (b) If the county did not settle for unpaid special assessments or
23 special charges under s. 74.29, the county treasurer or the county comptroller under
24 s. 59.255 shall notify all taxing jurisdictions that the county has acquired the
25 property under this chapter. Each taxing jurisdiction shall certify to the county

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1 treasurer or the county comptroller under s. 59.255 the unpaid special assessments
2 and special charges to which the property is subject.

3 **SECTION 264.** 75.36 (2m) (intro.) of the statutes is amended to read:

4 75.36 (2m) NOTICE; PROCEEDS. (intro.) Upon acquisition of a tax deed under this
5 chapter if sub. (4) applies, the county treasurer or the county comptroller under s.
6 59.255 shall notify the former owner, by registered mail or certified mail sent to the
7 former owner's mailing address on the tax bill, that the former owner may be entitled
8 to a share of the proceeds of a future sale. If the former owner does not request, in
9 writing, payment within 60 days after receipt of that notice, the former owner forfeits
10 all claim to those proceeds. If the former owner timely requests payment, the county
11 shall send to the former owner the proceeds identified in sub. (3) (c) minus any
12 delinquent taxes, interest and penalties owed by the former owner to the county in
13 regard to other property and minus the greater of the following amounts:

14 **SECTION 265.** 75.36 (3) (intro.) of the statutes is amended to read:

15 75.36 (3) DISTRIBUTION OF PROCEEDS OF SALE. (intro.) If a county sells property
16 that was acquired by taking of a tax deed under this chapter, the county treasurer
17 or the county comptroller under s. 59.255 shall do all of the following:

18 **SECTION 266.** 75.37 (1) of the statutes is amended to read:

19 75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or
20 remove any logs, wood or timber or any buildings, fixtures and other improvements
21 assessed as real property from any land included in a tax certificate for the
22 nonpayment of taxes while such taxes remain unpaid; and if any person shall cut,
23 destroy or remove the same from such lands during the time aforesaid the county
24 treasurer or the county comptroller under s. 59.255 of the county in which such lands
25 are situated shall issue a warrant under the treasurer's or comptroller's hand and

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1 seal to the sheriff, giving therein a description of such lands, the amount of such
2 taxes, with interest and charges thereon then remaining unpaid and the years for
3 which the same are unpaid, commanding such sheriff forthwith to seize such logs,
4 wood, timber, buildings, fixtures and improvements, or materials salvaged
5 therefrom, wherever the same may be found and to sell the same or a sufficient
6 amount thereof to satisfy such taxes, with the interest and charges thereon and the
7 costs of such seizure and sale.

8 **SECTION 267.** 75.37 (2) of the statutes is amended to read:

9 75.37 (2) The sheriff shall receive such warrant and execute the same as
10 therein directed, as in case of levy and sale on execution, and make return thereof
11 with his or her doings thereon to the county treasurer or the county comptroller
12 under s. 59.255 within 60 days after the receipt of the same and pay over all money
13 collected thereon to such treasurer or comptroller.

14 **SECTION 268.** 75.521 (1) (c) of the statutes is amended to read:

15 75.521 (1) (c) "Treasurer" means the treasurer of a county, except that in a
16 county to which s. 59.255 applies, "treasurer" also means a comptroller elected under
17 s. 59.20 (2) (am).

18 **SECTION 269.** 75.61 (2) of the statutes is amended to read:

19 75.61 (2) TAX CERTIFICATES OF COUNTY, DISCOUNT ON. Whenever the county holds
20 tax certificates upon real estate and the owner of said real estate or any person, firm,
21 association, corporation or limited liability company holding a valid lien thereon
22 shall claim the assessment of said real estate to be greater than the value that can
23 ordinarily be obtained therefor at private sale, the respective town board, village
24 board or city council where said real estate is situated may take proof under oath of
25 the value of said real estate and make a finding thereon. Upon the filing of said

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1 finding with the county treasurer or the county comptroller under s. 59.255, the
2 treasurer or comptroller shall accept from said owner or lienholder the proper
3 proportional tax on said real estate based upon the value so found, together with the
4 proper charges, as in the case of redemption of tax certificates, shall cancel said tax
5 certificate as it relates to that real estate, and shall give to said owner or lienholder
6 a receipt for said tax. The difference between the tax as returned and the amount
7 of such proportional tax, exclusive of charges, received by the county as a result of
8 the compromise shall be charged to the town, village or city which returned the same
9 and may be included by the county as a special charge in the next tax levy against
10 such town, city or village.

11 **SECTION 270.** 75.62 (4) of the statutes is amended to read:

12 75.62 (4) PAYMENT OF JUDGMENT. Payment of any judgment so recovered by the
13 plaintiff, shall be made forthwith by the county comptroller under s. 59.255 or by the
14 treasurer of any such county, town, city or village, upon presentation of a certified
15 copy thereof, without other or further order. The treasurer or comptroller shall
16 preserve said copy of said judgment as the treasurer's or comptroller's warrant for
17 such payment and shall require the satisfaction of record of said judgment upon the
18 making of such payment. The amount of any judgment so paid by the county
19 treasurer or the county comptroller under s. 59.255 shall be charged to the proper
20 town, city or village and may be included by the county as a special charge against
21 such town, city or village if such judgment shall be the result of an error or defect
22 caused by said town, city or village or official thereof.

23 **SECTION 271.** 75.64 (2) of the statutes is amended to read:

24 75.64 (2) The clerk or treasurer, or the county comptroller under s. 59.255, shall
25 retain such deposit until the final determination of the action, and if the certificate

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1 is vacated and set aside or if the issuing of the deed is permanently restrained, the
2 money deposited shall, at the time of entry of judgment or at any later time, upon
3 demand, be returned to the person depositing it. If final judgment is rendered in the
4 action sustaining the validity of the inclusion of the land in a tax certificate, and of
5 the tax certificate, the court shall compute the interest upon the certificate from the
6 date of the deposit to the date of judgment and penalty as provided under s. 74.47 and
7 add it to the costs and disbursements taxable in the action and to the amount of the
8 deposit, and shall enter judgment against the plaintiff for the total amount, and no
9 tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk
10 or treasurer, or the county comptroller under s. 59.255, for the use of the owner of the
11 certificate, the amount of the judgment within 20 days after its rendition, together
12 with interest on it.

13 **SECTION 272.** 75.67 (2) of the statutes is amended to read:

14 75.67 (2) All tax certificates issued upon such property by such county or city
15 on the same day or subsequent to the date of issuance of the certificate upon which
16 such deed was acquired, and which certificates are owned by such county or city at
17 the time of the acquisition of the property, shall be assigned to such county or city so
18 owning such property. On any issuance of tax certificate subsequent to the
19 acquisition of such property after the first Monday of August in any year, such county
20 or city so owning such land shall be the exclusive recipient of the tax certificates. Any
21 issuance of a tax certificate in violation of these provisions shall be null and void.
22 It is the duty of the city and the county treasurer or the county comptroller under s.
23 59.255 to give the other, as the case may be, written notice of the acquisition of such
24 property within 24 hours, Sundays and holidays excluded, after such tax deed or
25 other conveyance has been acquired; and upon receipt of such notice it is the duty of

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1 such treasurer or comptroller, as the case may be, to make entry of such notice upon
2 the treasurer's or comptroller's records.

3 **SECTION 273.** 75.67 (3) (a) of the statutes is amended to read:

4 75.67 (3) (a) Whenever such property has been so acquired, the city treasurer
5 shall notify the county clerk and the county treasurer, or the county comptroller
6 under s. 59.255, or the county clerk shall notify the city treasurer, as the case may
7 be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded.
8 The county treasurer, or the county comptroller under s. 59.255, or the city treasurer
9 upon receipt of such notice shall forthwith charge the amount, without interest or
10 penalties, of all city, county, state and metropolitan sewerage district current and
11 delinquent taxes, all unpaid installments of special assessments and other
12 assessments, charges and tax certificates which are liens upon the land, and which
13 are held by or due to such county or city, as the case may be, and upon which the time
14 limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such
15 taxes, assessments and certificates shall thereby be considered as paid or redeemed
16 and such taxes shall be marked paid or redeemed on the tax roll, as the case may be;
17 thereafter the amounts thereof owned by or due to such county shall be charged back
18 against such city and such amounts thereof owned or held by or due to such city shall
19 be credited to such city in the next tax levy upon such city by the county.

20 **SECTION 274.** 75.67 (3) (b) of the statutes is amended to read:

21 75.67 (3) (b) On or before October 1 of each year, the city treasurer and the
22 county treasurer or the county comptroller under s. 59.255 shall respectively furnish
23 the other with an itemized statement of the amounts so charged by the treasurer or
24 comptroller, as the case may be, to the city's or county's "tax deed in force" account
25 as a result of tax deeds taken by the city or county. The county clerk shall include an

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1 itemized statement of such amounts in the apportionment filed by the clerk. If any
2 such tax deed is set aside, the city treasurer and the county treasurer or the county
3 comptroller under s. 59.255 shall respectively credit the other with the amounts so
4 charged with respect to the deed set aside, and the amounts and entries by either
5 treasurer, or comptroller, with reference thereto, comprising said amounts shall be
6 as though no charge had been made to a "tax deed in force" account; and the city
7 treasurer and the county treasurer or the county comptroller under s. 59.255,
8 respectively, shall, on or before October 1 of each year, advise the other of such credits
9 due.

10 **SECTION 275.** 75.67 (3) (c) of the statutes is amended to read:

11 75.67 (3) (c) In the event that such property is so acquired by such city while
12 the county tax roll is in the possession of its city treasurer, the latter shall consider
13 such taxes as paid and mark the tax roll accordingly, and furnish the county
14 treasurer or the county comptroller under s. 59.255 with a statement thereof upon
15 a form provided by the county. The city treasurer shall return such records to the
16 county treasurer or the county comptroller under s. 59.255 with the delinquent
17 county tax roll, and shall receive credit therefor the same as for delinquent taxes.
18 The amount for which such credit is given shall be included in the amount to be
19 charged back to such city in succeeding apportionment of county taxes.

20 **SECTION 276.** 77.04 (3) of the statutes is amended to read:

21 77.04 (3) APPORTIONMENT OF FOREST CROPLAND INCOME. Out of all moneys
22 received by any town from any source on account of forest croplands in such town,
23 the town treasurer shall on or before November 15 pay 20% to the county treasurer
24 or the county comptroller under s. 59.255 and retain the remainder.

25 **SECTION 277.** 77.10 (1) (a) of the statutes is amended to read:

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1 77.10 (1) (a) The department of natural resources shall on the application of
2 the department of revenue or the owner of any forest croplands or the town board of
3 the town in which said lands lie and may on its own motion at any time cause an
4 investigation to be made and hearing to be had as to whether any forest croplands
5 shall continue under this subchapter. If on such hearing after due notice to and
6 opportunity to be heard by the department of revenue, the town and the owner, the
7 department of natural resources finds that any such lands are not meeting the
8 requirements set forth in s. 77.02 or that the owner has made use of the land for
9 anything other than forestry or has failed to practice sound forestry on the land, the
10 department of natural resources shall cancel the entry of such description and issue
11 an order of withdrawal, and the owner shall be liable for the tax and penalty under
12 sub. (2). Copies of the order of withdrawal specifying the description shall be filed
13 by the department of natural resources with all officers designated to receive copies
14 of the order of entry and withdrawal and this subchapter shall not thereafter apply
15 to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any
16 previously levied severance or supplemental severance tax. If the owner shall not
17 repay the amounts on or before the last day of February next succeeding the return
18 of such lands to the general property tax roll as provided in sub. (4), the department
19 of natural resources shall certify to the county treasurer or the county comptroller
20 under s. 59.255 the descriptions and the amounts due, and the county treasurer or
21 the county comptroller under s. 59.255 shall sell such lands as delinquent as
22 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax
23 deed under s. 77.04 (2) the department of natural resources shall issue an order of
24 withdrawal as to the lands covered in such tax deed. Such order may also be issued

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1 when examination of tax records reveals prolonged delinquency and noncompliance
2 with the requirements of s. 77.04 (2).

3 **SECTION 278.** 77.10 (2) (b) of the statutes is amended to read:

4 77.10 (2) (b) Upon receipt of any taxes under this section by the state, the
5 department of natural resources shall first deduct all moneys paid by the state on
6 account of the lands under s. 77.05 with interest on the moneys computed according
7 to the rule of partial payments at the rate of interest paid under par. (a) by the person
8 withdrawing such lands. The department shall within 20 days remit the balance to
9 the town treasurer who shall pay 20% to the county treasurer or the county
10 comptroller under s. 59.255 and retain the remainder.

11 **SECTION 279.** 77.23 of the statutes is amended to read:

12 **77.23 Disposition of fees and returns.** On or before the 15th day of each
13 month the register shall submit to the county treasurer or the county comptroller
14 under s. 59.255 transfer fees collected together with the returns filed in the office
15 during the preceding month for the treasurer's or comptroller's transmission to the
16 department of revenue under s. 77.24 and shall submit to the county treasurer or the
17 county comptroller under s. 59.255, or to the city treasurer if the property is located
18 in a city that collects taxes under s. 74.87, all applications for credits under s. 79.10
19 (5) that the county register of deeds receives during the preceding month.

20 **SECTION 280.** 77.26 (6) of the statutes is amended to read:

21 77.26 (6) The department of revenue shall notify the appropriate county
22 treasurer or county comptroller under s. 59.255 of any refund paid by the state, and
23 the appropriate county treasurer or county comptroller under s. 59.255 shall
24 increase the county's next payment to the state to reimburse the state for the county's
25 share of the refund.

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1 **SECTION 281.** 77.84 (3) (b) of the statutes is amended to read:

2 77.84 (3) (b) Immediately after receiving the certification of the county clerk
3 that a tax deed has been taken, the department shall issue an order withdrawing the
4 land as managed forest land. The notice requirement under s. 77.88 (1) does not
5 apply to the department's action under this paragraph. The department shall notify
6 the county treasurer or the county comptroller under s. 59.255 of the amount of the
7 withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s.
8 77.88 (5). The amount of the tax and the fee shall be payable to the department under
9 s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the
10 conservation fund.

11 **SECTION 282.** 77.89 (2) (a) of the statutes is amended to read:

12 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
13 under sub. (1) and under ss. 77.84 (2) (a) and (am), 77.85, and 77.876 to the county
14 treasurer or the county comptroller under s. 59.255 and shall deposit the remainder
15 in the municipal treasury. The payment to the county treasurer or the county
16 comptroller under s. 59.255 for money received before November 1 of any year shall
17 be made on or before the November 15 after its receipt. For money received on or
18 after November 1 of any year, the payment to the county treasurer or the county
19 comptroller under s. 59.255 shall be made on or before November 15 of the following
20 year.

21 **SECTION 283.** 77.89 (2) (b) of the statutes is amended to read:

22 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
23 77.84 (2) (b) and (bm) to the county treasurer or the county comptroller under s.
24 59.255, as provided under ss. 74.25 and 74.30. The county treasurer or the county
25 comptroller under s. 59.255 shall, by June 30 of each year, pay all amounts received

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1 under this paragraph to the department. All amounts received by the department
2 shall be credited to the conservation fund and shall be reserved for land acquisition,
3 resource management activities, and grants under s. 77.895.

4 **SECTION 284.** 79.10 (7m) (a) 2. of the statutes is amended to read:

5 79.10 (7m) (a) 2. Except as provided in par. (cm), the county treasurer or the
6 county comptroller under s. 59.255 shall settle for the amounts distributed under
7 this paragraph on the 4th Monday in July with each municipality and taxing
8 jurisdiction in the county not later than August 20. Failure to settle timely under
9 this subdivision subjects the county treasurer or the county comptroller under s.
10 59.255 to the penalties under s. 74.31.

11 **SECTION 285.** 79.10 (7m) (b) 2. of the statutes is amended to read:

12 79.10 (7m) (b) 2. Except as provided in par. (cm), the county treasurer or the
13 county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th
14 Monday in March under this paragraph with each taxation district and each taxing
15 jurisdiction within the taxation district not later than April 15. Failure to settle
16 timely under this subdivision subjects the county treasurer or the county comptroller
17 under s. 59.255 to the penalties under s. 74.31.

18 **SECTION 286.** 79.10 (7m) (c) 2. of the statutes is amended to read:

19 79.10 (7m) (c) 2. Except as provided in par. (cm), the county treasurer or the
20 county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th
21 Monday in July under this paragraph with each municipality and taxing jurisdiction
22 in the county not later than August 20. Failure to settle timely under this
23 subdivision subjects the county treasurer or the county comptroller under s. 59.255
24 to the penalties under s. 74.31.

25 **SECTION 287.** 79.10 (7m) (cm) 1. b. of the statutes is amended to read:

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1 79.10 (7m) (cm) 1. b. The treasurer of the municipality shall settle for the
2 amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the
3 appropriate county treasurer or county comptroller under s. 59.255 not later than
4 August 15. Failure to settle timely under this subdivision subjects the treasurer of
5 the municipality to the penalties under s. 74.31. On or before August 20, the county
6 treasurer shall settle with each taxing jurisdiction, including towns, villages, and
7 cities, except 1st class cities, in the county.

8 **SECTION 288.** 79.10 (7m) (cm) 1. c. of the statutes is amended to read:

9 79.10 (7m) (cm) 1. c. The treasurer of the municipality shall settle for the
10 amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing
11 jurisdiction within the taxation district not later than April 15. Failure to settle
12 timely under this subdivision subjects the treasurer of the municipality to the
13 penalties under s. 74.31. On or before August 20, the county treasurer or the county
14 comptroller under s. 59.255 shall settle with each taxing jurisdiction, including
15 towns, villages, and cities, except 1st class cities, in the county.

16 **SECTION 289.** 79.10 (7m) (cm) 2. b. of the statutes is amended to read:

17 79.10 (7m) (cm) 2. b. The treasurer of the municipality shall settle for the
18 amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the
19 appropriate county treasurer or county comptroller under s. 59.255 not later than
20 August 15. Failure to settle timely under this subdivision subjects the treasurer of
21 the municipality to the penalties under s. 74.31. On or before August 20, the county
22 treasurer or the county comptroller under s. 59.255 shall settle with each taxing
23 jurisdiction, including towns, villages, and cities, except 1st class cities, in the
24 county.

25 **SECTION 290.** 79.10 (7m) (cm) 2. c. of the statutes is amended to read:

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1 79.10 (7m) (cm) 2. c. The treasurer of the municipality shall settle for the
2 amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing
3 jurisdiction within the taxation district not later than April 15. Failure to settle
4 timely under this subdivision subjects the treasurer of the municipality to the
5 penalties under s. 74.31. On or before August 20, the county treasurer or the county
6 comptroller under s. 59.255 shall settle with each taxing jurisdiction, including
7 towns, villages, and cities, except 1st class cities, in the county.

8 **SECTION 291.** 79.10 (10) (a) of the statutes is amended to read:

9 79.10 (10) (a) Beginning with property taxes levied in 1999, the owner of a
10 principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit
11 on a form prescribed by the department of revenue. A claimant shall attest that, as
12 of the certification date, the claimant is an owner of property and that such property
13 is used by the owner in the manner specified under sub. (1) (dm). The certification
14 date is January 1 of the year in which the property taxes are levied. The claimant
15 shall file the application for the lottery and gaming credit with the treasurer of the
16 county, or the comptroller of the county under s. 59.255, in which the property is
17 located or, if the property is located in a city that collects taxes under s. 74.87, with
18 the treasurer of the city in which the property is located. Subject to review by the
19 department of revenue, a treasurer who receives a completed application shall direct
20 that the property described in the application be identified on the next tax roll as
21 property for which the owner is entitled to receive a lottery and gaming credit. A
22 claim that is made under this paragraph is valid for as long as the property is eligible
23 for the credit under sub. (9) (bm).

24 **SECTION 292.** 79.10 (10) (b) of the statutes is amended to read:

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1 79.10 (10) (b) A person who becomes eligible for a credit under sub. (9) (bm) may
2 claim the credit by filing an application, on a form prescribed by the department of
3 revenue, with the treasurer of the county, or the comptroller of the county under s.
4 59.255, in which the property is located or, if the property is located in a city that
5 collects taxes under s. 74.87, with the treasurer of the city in which the property is
6 located. Claims made under this paragraph are valid for as long as the property is
7 eligible for the credit under sub. (9) (bm).

8 **SECTION 293.** 79.10 (10) (bm) 2. of the statutes is amended to read:

9 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
10 does not timely apply for the credit under subd. 1. may apply to the department of
11 revenue no later than October 1 following the issuance of the person's property tax
12 bill. Subject to review by the department, the department shall compute the amount
13 of the credit; issue a check to the person in the amount of the credit; and notify the
14 treasurer of the county, or the comptroller of the county under s. 59.255, in which the
15 person's property is located or the treasurer of the taxation district in which the
16 person's property is located, if the taxation district collects taxes under s. 74.87. The
17 treasurer or comptroller shall enter the person's property on the next tax roll as
18 property that qualifies for a lottery and gaming credit. Claims made under this
19 subdivision are valid for as long as the property is eligible for the credit under sub.
20 (9) (bm).

21 **SECTION 294.** 79.10 (10) (bn) 1. of the statutes is amended to read:

22 79.10 (10) (bn) 1. If a person who owns and uses property as specified under
23 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
24 the certification date, the transferee may apply to the treasurer of the county, or the
25 comptroller of the county under s. 59.255, in which the property is located or, if the

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1 property is located in a city that collects taxes under s. 74.87, to the treasurer of the
2 city in which the property is located for the credit under sub. (9) (bm) on a form
3 prescribed by the department of revenue. The transferee shall attest that, to the
4 transferee's knowledge, the transferor used the property in the manner specified
5 under sub. (1) (dm) as of the certification date under par. (a). A claim that is made
6 under this subdivision is valid for as long as the property is eligible for the credit
7 under sub. (9) (bm).

8 **SECTION 295.** 79.10 (10) (c) of the statutes is amended to read:

9 79.10 (10) (c) If a person who is certified under par. (a) to claim the credit under
10 sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall,
11 within 30 days of becoming ineligible, notify the treasurer of the county, or the
12 comptroller of the county under s. 59.255, in which the property is located or, if the
13 property is located in a city that collects taxes under s. 74.87, the treasurer of the city
14 in which the property is located.

15 **SECTION 296.** 83.04 (4) of the statutes is amended to read:

16 83.04 (4) Upon contract construction final payment shall not be made until the
17 work has been accepted as complete by the county highway commissioner. In case
18 of noncontract work payment shall be made monthly upon verified, detailed,
19 statements and payrolls prepared by the county highway commissioner and
20 approved and allowed by the county highway committee, and all payments shall be
21 made by orders on the county treasurer or the county comptroller under s. 59.255 in
22 the ordinary form signed by the chairperson of the county board and the county clerk,
23 unless the county has adopted some different method of making disbursements, in
24 which event it shall be according to such method and all orders shall be drawn upon

ASSEMBLY BILL 329**SECTION 296**

1 and paid out of the fund provided for such construction. Said statements and
2 payrolls shall be filed with the county clerk.

3 **SECTION 297.** 83.04 (5) of the statutes is amended to read:

4 83.04 (5) When final payment has been made upon any highway improvement,
5 any funds remaining in the county treasurer's hands, or the county comptroller's
6 hands under s. 59.255, which were provided by any subdivision of the county for that
7 particular improvement, shall be placed together with the county's balance available
8 for that job to the credit of such subdivision of the county, and shall be used to
9 increase the funds available for the next construction job in said subdivision, and any
10 such balance in the bridge fund may be transferred to the road fund or vice versa by
11 the town or village board with the approval of the county highway committee.

12 **SECTION 298.** 83.14 (1) of the statutes is amended to read:

13 83.14 (1) Any town meeting or village board may vote a tax of not less than \$500
14 to improve a designated portion of a county aid highway and may accept cash
15 donations for such purposes, and when accepted subsequent proceedings shall be the
16 same as if a tax of like amount had been voted. Highways in villages shall not be
17 eligible to improvement under this section wherever the buildings fronting the
18 highways average more than one to each 60 lineal feet of highway. The tax shall not
19 exceed 2 mills on the dollar on the taxable property but every town and village may
20 vote \$500, and such tax shall be paid to the county treasurer or the county
21 comptroller under s. 59.255 when the county taxes are paid. If the total cost of the
22 improvement approved by the town meeting or village board exceeds the amount
23 which it is permitted by this subsection to raise by taxation in the current year, it may
24 vote a tax of not to exceed the same amount for the succeeding year or years.

25 **SECTION 299.** 86.34 (3) of the statutes is amended to read:

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1 86.34 (3) Aid allotted under sub. (2) shall be held to the credit of the county,
2 town, city or village for not more than 2 years or for such other period as the
3 department may grant, and, except as otherwise provided in this section, shall be
4 paid to the treasurer thereof or the county comptroller under s. 59.255 upon
5 presentation to and approval by the department of certified statements setting forth
6 the cost of the construction, reconstruction, repair or improvement of the facilities
7 determined by the department to be eligible for aid. The certified statement shall
8 set forth separately the amount expended on each such facility. The aid to be paid
9 shall be the summation of the amounts determined or revised under sub. (2), as
10 adjusted by the certified statements approved by the department. This subsection
11 does not apply to aid awarded under sub. (2m).

12 **SECTION 300.** 88.01 (5) of the statutes is amended to read:

13 88.01 (5) "County treasurer" means the treasurer of the county in which the
14 drainage board having jurisdiction of the drainage district is located, except that in
15 a county to which s. 59.255 applies, "county treasurer" also means a county
16 comptroller elected under s. 59.20 (2) (am).

17 **SECTION 301.** 90.11 (2) (b) of the statutes is amended to read:

18 90.11 (2) (b) The amount paid by the town treasurer under par. (a) together
19 with interest at the rate of 1% per month shall be included by the town clerk in the
20 next tax roll as a special charge against the lands charged with the expense and fees.
21 The special charge shall be collected by the town treasurer with the other taxes in
22 the town. Any special charge under this paragraph remaining unpaid shall be added
23 to the list of delinquent taxes returned to the county treasurer. The county treasurer
24 or the county comptroller under s. 59.255 shall collect the delinquent special charge
25 or sell the land as for delinquent taxes. All proceedings in relation to the sale of land

ASSEMBLY BILL 329**SECTION 301**

1 for a delinquent special charge shall be the same in all respects as in the case of land
2 sold for other delinquent taxes. Every county treasurer or county comptroller under
3 s. 59.255 who shall collect or receive any moneys on account of delinquent charges
4 under this subsection shall pay the moneys received to the treasurer of the proper
5 town.

6 **SECTION 302.** 93.50 (1) (c) of the statutes is amended to read:

7 93.50 (1) (c) "Creditor" means any person who has a claim against agricultural
8 property or against a farmer affecting the farmer's agricultural property, whether
9 the claim is matured or unmatured, liquidated or unliquidated, secured or
10 unsecured, fixed or contingent. "Creditor" includes the county treasurer of a county,
11 or the comptroller of a county under s. 59.255, in which agricultural property is
12 located if property taxes, special assessments that have been settled in full by the
13 county under s. 74.29, special charges or special taxes levied or assessed against the
14 agricultural property are subject to a tax certificate issued under s. 74.57.

15 **SECTION 303.** 100.261 (3) (a) of the statutes is amended to read:

16 100.261 (3) (a) The clerk of court shall collect and transmit the consumer
17 protection surcharges imposed under ch. 814 to the county treasurer, or the county
18 comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then
19 make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county
20 comptroller under s. 59.255 shall make payment to the secretary of administration
21 under s. 59.255 (3) (f) 2.

22 **SECTION 304.** 102.21 of the statutes is amended to read:

23 **102.21 Payment of awards by municipalities.** Whenever an award is made
24 by the department under this chapter or s. 66.191, 1981 stats., against any
25 municipality, the person in whose favor it is made shall file a certified copy thereof

ASSEMBLY BILL 329**SECTION 304**

1 with the municipal clerk. Within 20 days thereafter, unless an appeal is taken, such
2 clerk shall draw an order on the municipal treasurer or the county comptroller under
3 s. 59.255 for the payment of the award. If upon appeal such award is affirmed in
4 whole or in part the order for payment shall be drawn within 10 days after a certified
5 copy of such judgment is filed with the proper clerk. If more than one payment is
6 provided for in the award or judgment, orders shall be drawn as the payments
7 become due. No statute relating to the filing of claims against, and the auditing,
8 allowing and payment of claims by municipalities shall apply to the payment of an
9 award or judgment under this section.

10 **SECTION 305.** 102.85 (4) (d) of the statutes is amended to read:

11 102.85 (4) (d) The clerk of the court shall collect and transmit to the county
12 treasurer or the county comptroller under s. 59.255 the uninsured employer
13 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
14 shall then make payment to the secretary of administration as provided in s. 59.25
15 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
16 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration
17 shall deposit the amount of the uninsured employer surcharge, together with any
18 interest thereon, in the uninsured employers fund as provided in s. 102.80 (1).

19 **SECTION 306.** 102.87 (9) of the statutes is amended to read:

20 102.87 (9) A department deputy or an officer who collects a forfeiture and costs,
21 fees, and surcharges imposed under ch. 814 under this section shall pay the money
22 to the county treasurer or the county comptroller under s. 59.255 within 20 days after
23 its receipt. If the department deputy or officer fails to make timely payment, the
24 county treasurer or the county comptroller under s. 59.255 may collect the payment
25 from the department deputy or officer by an action in the treasurer's or comptroller's

ASSEMBLY BILL 329**SECTION 306**

1 name of office and upon the official bond of the department deputy or officer, with
2 interest at the rate of 12% per year from the time when it should have been paid.

3 **SECTION 307.** 114.14 (2) (f) of the statutes is amended to read:

4 114.14 (2) (f) All moneys appropriated for the construction, improvement,
5 equipment, maintenance or operation of an airport, managed as provided by this
6 subsection, or earned by the airport or made available for its construction,
7 improvement, equipment, maintenance or operation in any manner whatsoever,
8 shall be deposited with the treasurer of the city, village, town or county, or with the
9 county comptroller under s. 59.255, where it shall be kept in a special fund and paid
10 out only on order of the airport commission, drawn and signed by the secretary and
11 countersigned by the chairperson.

12 **SECTION 308.** 115.817 (3) (b) of the statutes is amended to read:

13 115.817 (3) (b) The board annually shall select one member as chairperson and
14 one as secretary. The county treasurer or the county comptroller under s. 59.255
15 shall serve as board treasurer but shall not be a member of the board.

16 **SECTION 309.** 115.817 (10) (c) of the statutes is amended to read:

17 115.817 (10) (c) All state aid shall be paid to the county treasurer or the county
18 comptroller under s. 59.255 and credited to the fund of the board.

19 **SECTION 310.** 138.052 (5m) (b) 6. of the statutes is amended to read:

20 138.052 (5m) (b) 6. If the borrower sends the check received under subd. 3. a.
21 to the town, city or village treasurer after the county has assumed responsibility for
22 collecting property taxes, the town, city or village treasurer shall accept the check
23 and pay over to the county treasurer or the county comptroller under s. 59.255 the
24 amount of the check. If the amount of the check sent by the borrower to the town,
25 city or village treasurer exceeds the amount of property taxes owed by the borrower,

ASSEMBLY BILL 329**SECTION 310**

1 the town, city or village treasurer shall refund the excess amount to the borrower
2 and, if the county has assumed responsibility for collecting property taxes, pay over
3 to the county treasurer or the county comptroller under s. 59.255 the remaining
4 amount of the check.

5 **SECTION 311.** 138.052 (5m) (e) of the statutes is amended to read:

6 138.052 (5m) (e) Paragraphs (b) to (d) do not apply to an escrow required in
7 connection with a loan to assure the payment of property taxes, whether the loan is
8 originated before, on or after May 3, 1988, if it is the practice of the escrow agent to,
9 by December 20, pay to the borrower the amount held in escrow for the payment of
10 property taxes or to send the borrower a check in the amount of the funds held in
11 escrow for the payment of property taxes, made payable to the borrower and the
12 treasurer or the county comptroller under s. 59.255 authorized to collect the tax. If
13 the escrow agent in any year chooses not to make the payment by December 20 for
14 any reason other than because the borrower is not current in his or her loan
15 payments, the escrow agent shall send, by October 15 of that year, written notice to
16 the borrower clearly stating that the borrower may require the escrow agent to make
17 payments in any manner specified in par. (b) 3. from the amount escrowed to pay
18 property taxes and the responsibilities of the borrower and escrow agent as provided
19 in par. (b) 4. and 5.

20 **SECTION 312.** 157.11 (9g) (a) 1. b. of the statutes is amended to read:

21 157.11 (9g) (a) 1. b. Deposited with the treasurer of the county or city, or the
22 comptroller of the county under s. 59.255, in which the cemetery is located if the
23 governing body of the county or city accepts such deposits.

24 **SECTION 313.** 157.125 (1) of the statutes is amended to read:

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1 157.125 (1) If a trust is created for the care of a burial place or grave but no
2 trustee is named in the will to administer the trust, the circuit court having
3 jurisdiction may name the county treasurer of the county, or the comptroller of the
4 county under s. 59.255, in which the burial place or grave is situated as trustee,
5 except as provided in sub. (2). If not contrary to the terms of the trust, the county
6 treasurer or the county comptroller under s. 59.255 may contract with the person in
7 charge of the burial place or grave for its care and pay to that person the income from
8 the trust property or the part of the income that may be necessary for that purpose,
9 and if there is no person in charge of the burial place or grave then the income shall
10 be paid to the city, village or town, in which the burial place or grave is situated, and
11 for the purposes of this subsection the governing body of that municipality has the
12 duty of caring for the burial place or grave to the extent of money received for that
13 purpose. The county treasurer or the county comptroller under s. 59.255 shall
14 annually render an account to the circuit court as provided in ch. 701 and the person
15 or municipality receiving money for such care shall also render an annual accounting
16 to the circuit court and the department as provided in s. 157.62 (2) (b) 3. to 7.

17 **SECTION 314.** 157.125 (2) of the statutes is amended to read:

18 157.125 (2) If the burial place or grave is located in a cemetery owned and
19 operated by a religious society organized under ch. 187, the court shall name the
20 religious society as the trustee unless the religious society petitions the court to name
21 the county treasurer or the county comptroller under s. 59.255 as the trustee.

22 **SECTION 315.** 165.755 (3) of the statutes is amended to read:

23 165.755 (3) Except as provided in sub. (4), after the court determines the
24 amount due under sub. (1) (a), the clerk of the court shall collect and transmit the
25 amount to the county treasurer, or the county comptroller under s. 59.255, under s.

ASSEMBLY BILL 329**SECTION 315**

1 59.40 (2) (m). The county treasurer shall then make payment to the secretary of
2 administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall
3 make payment to the secretary of administration under s. 59.255 (3) (f) 2.

4 **SECTION 316.** 165.755 (4) of the statutes is amended to read:

5 165.755 (4) If a municipal court imposes a forfeiture, after determining the
6 amount due under sub. (1) (a) the court shall collect and transmit such amount to the
7 treasurer of the county, city, town, or village, or the county comptroller under s.
8 59.255, and that treasurer or comptroller shall make payment to the secretary of
9 administration as provided in s. 66.0114 (1) (bm).

10 **SECTION 317.** 167.31 (5) (d) of the statutes is amended to read:

11 167.31 (5) (d) The clerk of the circuit court shall collect and transmit to the
12 county treasurer or the county comptroller under s. 59.255 the weapons surcharge
13 as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary
14 of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s.
15 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f)
16 2. The secretary of administration shall deposit all amounts received under this
17 paragraph in the conservation fund to be appropriated under s. 20.370 (3) (mu).

18 **SECTION 318.** 169.46 (1) (d) of the statutes is amended to read:

19 169.46 (1) (d) The clerk of the court shall collect and transmit to the county
20 treasurer, or the county comptroller under s. 59.255, the natural resources surcharge
21 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
22 make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or
23 the county comptroller under s. 59.255 shall make payment to the secretary of
24 administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit
25 the amount of the natural resources surcharge in the conservation fund.

ASSEMBLY BILL 329**SECTION 319**

1 **SECTION 319.** 169.46 (2) (d) of the statutes is amended to read:

2 169.46 (2) (d) The clerk of the court shall collect and transmit to the county
3 treasurer or the county comptroller under s. 59.255 the natural resources restitution
4 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
5 shall then make payment to the secretary of administration as provided in s. 59.25
6 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
7 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration
8 shall deposit the amount of the natural resources restitution surcharge in the
9 conservation fund.

10 **SECTION 320.** 171.04 (3) of the statutes is amended to read:

11 171.04 (3) From the proceeds of such sale, the judge or supplemental court
12 commissioner shall pay all legal charges that have been incurred in relation to the
13 property, or a ratable proportion of each charge if the proceeds of the sale are not
14 sufficient to pay all the charges; and the balance, if any, the judge or supplemental
15 court commissioner shall immediately pay over to the treasurer or the county
16 comptroller under s. 59.255 of the judge's or commissioner's county, with a copy of all
17 the proceedings in the matter. The county treasurer or the county comptroller under
18 s. 59.255 shall file the copy in his or her office.

19 **SECTION 321.** 171.05 of the statutes is amended to read:

20 **171.05 Perishable property, held otherwise, how disposed of.** If any
21 property is perishable or subject to decay by keeping, the person in whose custody
22 the property is, the person's agent or attorney, may make an affidavit of this fact and
23 present the affidavit to a circuit judge or supplemental court commissioner for the
24 county in which the property is located, and the judge or supplemental court
25 commissioner shall immediately make an order requiring the sheriff or any

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1 constable of the county to immediately inspect the property, and if it is found to be
2 perishable or subject to decay by keeping, to make and return an affidavit of this fact.
3 Upon the return of this affidavit, the judge or supplemental court commissioner
4 making the order shall immediately issue an order requiring the sheriff or constable
5 to sell the property at public auction, giving notice of the time and place of the sale
6 by publication of a class 1 notice, under ch. 985, and serving upon the consignor, the
7 consignee and the custodian of the property, if they are known, a copy of the notice
8 by mail. The sheriff or constable shall, at the time and place fixed by the notice,
9 unless the property has been otherwise lawfully disposed of, sell the property at
10 public auction, and shall make full return of his or her execution of the order, and
11 return the same with an inventory of the property and the proceeds of the sale, after
12 deducting his or her fees, to the judge or supplemental court commissioner making
13 the order. From the proceeds of the sale, the judge or supplemental court
14 commissioner shall pay all legal charges that have been incurred in relation to the
15 property, or a ratable proportion of each charge, if the proceeds of the sale are not
16 sufficient to pay all the charges; and the balance, if any, the judge or supplemental
17 court commissioner shall immediately pay over to the treasurer of the county, or the
18 comptroller of the county under s. 59.255, with a copy of all the proceedings in the
19 matter. The county treasurer or the county comptroller under s. 59.255 shall file the
20 copy in his or her office. The person in whose custody the property is when the
21 proceedings for the sale were commenced shall immediately notify the consignor and
22 consignee of the sale, in writing which shall be served by leaving a copy with the
23 consignor and consignee personally or by mail.

24 **SECTION 322.** 171.06 of the statutes is amended to read:

ASSEMBLY BILL 329**SECTION 322**

1 **171.06 Unclaimed property, how disposed of.** When any property is not
2 perishable or subject to decay and is not claimed and taken away within one year
3 after it was received, it may be sold as follows: The person in whose custody the
4 property is, or the person's agent or attorney, may make an affidavit of the facts and
5 present the same to a judge or supplemental court commissioner of the county in
6 which the property is located and such judge or supplemental court commissioner
7 shall immediately issue an order requiring the sheriff or any constable of the county
8 to sell the property at public auction, giving 60 days' notice of the time and place of
9 the sale to the consignor, the consignee and the custodian of the property. This notice
10 shall be in writing and served personally or by mail upon the persons whose names
11 and residences are known. If the name or residence of any of the persons is unknown
12 and cannot be ascertained with reasonable diligence, the sheriff or constable shall
13 make an affidavit of this fact and shall publish a class 3 notice, under ch. 985, in the
14 county. At the time and place of the sale the sheriff or constable shall sell the property
15 at public auction and shall make a full return of the sheriff's or constable's
16 proceedings under the order to the judge or supplemental court commissioner
17 issuing the order, together with proof of service or publication of the notice of the sale,
18 and an inventory of the property sold and the proceeds of the sale after deducting the
19 sheriff's or constable's fees. From the proceeds of the sale the judge or supplemental
20 court commissioner shall pay all legal charges that have been incurred in relation
21 to the property, including the charges of the person in whose custody the property
22 was when the proceedings were begun, or a ratable proportion of each charge if the
23 proceeds of the sale are not sufficient to pay all of the charges. The judge or
24 supplemental court commissioner shall immediately pay any balance remaining
25 over to the treasurer, or the county comptroller under s. 59.255, of his or her county,

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1 with a copy of all proceedings in the matter. The county treasurer or the county
2 comptroller under s. 59.255 shall file the copy in his or her office. The person in whose
3 custody the property is when any proceeding for the sale is commenced shall
4 immediately notify the consignor and consignee of the sale, in writing, and served
5 by leaving a copy thereof with the consignor and consignee, personally or by mail.

6 **SECTION 323.** 171.065 of the statutes is amended to read:

7 **171.065 Disposition of proceeds.** If the owner of property sold under this
8 chapter or the owner's legal representatives, at any time within 5 years after
9 proceeds from the sale have been deposited in the county treasury, furnishes
10 satisfactory evidence to the treasurer or the county comptroller under s. 59.255 of the
11 ownership of the property, the owner or the owner's legal representatives shall be
12 entitled to receive the amount of the proceeds deposited with the treasurer or the
13 county comptroller under s. 59.255. If the owner or the owner's legal representatives
14 do not claim the sale proceeds within the 5-year period, the proceeds shall belong to
15 the county.

16 **SECTION 324.** 172.08 (3) of the statutes is amended to read:

17 172.08 (3) The owner of a ram taken up under this section may, within 6 days
18 after the filing and posting of the notices under sub. (2), pay or tender to the town
19 clerk the forfeiture under sub. (1) and 50 cents for the town clerk's fees. Upon
20 payment of the forfeiture and fees, the ram shall be restored to the owner and the
21 clerk shall immediately pay one-half of the forfeiture to the person who took the ram
22 up and the other half to the county treasurer or the county comptroller under s.
23 59.255. If the ram's owner fails to pay the forfeiture and fees in the 6-day period
24 under this subsection, the ram shall become the property of the person who took up
25 the ram.

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1 **SECTION 325.** 173.24 (3) of the statutes is amended to read:

2 173.24 (3) If the person alleged to have violated ch. 951 is found guilty of the
3 violation, the person shall be assessed the expenses under subs. (1) and (2). If the
4 person is not found guilty, the county treasurer or the county comptroller under s.
5 59.255 shall pay the expenses from the general fund of the county.

6 **SECTION 326.** 174.08 (title) and (1) of the statutes are amended to read:

7 **174.08 (title) License fees paid to county treasurer or comptroller. (1)**
8 Except as provided in sub. (2), every collecting official shall pay all dog license taxes
9 to the town, village, or city treasurer or other tax collecting officer who shall deduct
10 any additional tax that may have been levied by the municipal governing body and
11 pay the remainder to the county treasurer or the county comptroller under s. 59.255
12 at the time settlement is made with the county treasurer or the county comptroller
13 under s. 59.255 for collections of personal property taxes, and shall at the same time
14 report in writing to the county clerk the licenses issued. The report shall be in the
15 form prescribed by the department, and the forms shall be furnished by the county
16 clerks.

17 **SECTION 327.** 174.09 (1) of the statutes is amended to read:

18 174.09 (1) Except as provided in sub. (3), the dog license taxes so paid to the
19 county treasurer or the county comptroller under s. 59.255 shall be kept in a separate
20 account and shall be known as the “dog license fund” and shall be appropriated and
21 disbursed for the purposes and in the manner following: Within 30 days after receipt
22 of the same, the county treasurer or the county comptroller under s. 59.255 shall pay
23 into the state treasury 5% of the minimum tax as provided for under s. 174.05 (2) of
24 all dog license taxes which shall have been received by the county treasurer or the
25 county comptroller under s. 59.255.

ASSEMBLY BILL 329**SECTION 328**

1 **SECTION 328.** 174.09 (2) of the statutes is amended to read:

2 174.09 (2) Except as provided in sub. (3), expenses necessarily incurred by the
3 county in purchasing and providing books, forms, and other supplies required in
4 administering the dog license law, expenses incurred by the county under s. 95.21 (4)
5 (b) and (8) and expenses incurred by the county pound or by a humane society or other
6 organization designated to provide a pound for collecting, caring for, and disposing
7 of dogs may be paid out of the dog license fund. The amount remaining in the fund
8 after deducting these expenses shall be available for and may be used as far as
9 necessary for paying claims allowed by the county to the owners of domestic animals
10 because of damages done by dogs during the license year for which the taxes were
11 paid. Any surplus in excess of \$1,000 which may remain from the dog license taxes
12 of any license year shall on March 1 of the succeeding year be paid by the county
13 treasurer or the county comptroller under s. 59.255 to the county humane society or
14 other organization designated by the county board to provide a pound. If there is no
15 humane society or other organization designated to provide a pound, these funds
16 shall be paid to the towns, villages, and cities of the county for their use in the
17 proportion in which the towns, villages, and cities contributed to the fund out of
18 which the surplus arises.

19 **SECTION 329.** 195.29 (5) of the statutes is amended to read:

20 195.29 (5) ELIMINATION OF GRADE CROSSINGS, COSTS. Upon petition of the
21 department, or of the common council or board of any city, village, town, or county,
22 alleging that one or more of them have undertaken or propose to undertake to
23 relocate or improve an existing highway or to construct a new highway in such
24 manner as to eliminate a highway grade crossing with any railroad or so as to
25 permanently divert a material portion of the highway traffic from a highway grade

ASSEMBLY BILL 329**SECTION 329**

1 crossing with any railroad, the office shall issue notice of investigation and hearing,
2 as provided in s. 195.04. If upon such hearing the office finds that the public safety
3 will be promoted by the highway relocation, improvement, or new construction, the
4 office shall order the old crossings closed and new crossings opened as are deemed
5 necessary for public safety. The order shall require the railroad company or
6 companies to pay to the interested municipality or municipalities such sum as the
7 office finds to be an equitable portion of the cost of the highway relocation,
8 improvement, or new construction, if the work is performed by the municipalities;
9 or to the secretary of administration if the work is performed by the state; or to the
10 proper county treasurer or county comptroller under s. 59.255 if the work is
11 performed by the county. The sum shall be added to the joint fund available for the
12 improvement and may be expended in like manner as the other portions of the fund.

13 **SECTION 330.** 236.21 (3) of the statutes is amended to read:

14 236.21 (3) CERTIFICATE OF TAXES PAID. A certificate of the clerk or treasurer of
15 the municipality or town in which the subdivision lies and a certificate of the
16 treasurer of the county, or comptroller of the county under s. 59.255, in which the
17 subdivision lies stating that there are no unpaid taxes or unpaid special assessments
18 on any of the lands included in the plat.

19 **SECTION 331.** 251.13 of the statutes is amended to read:

20 **251.13 City-county health department and multiple county health**
21 **department, joint funds.** For each multiple county or city-county health
22 department, a joint health department fund shall be created either in the treasurer's
23 or comptroller's, under s. 59.255, office where the principal office of the health
24 department is located or in the office of the city treasurer of a city within the health
25 department's jurisdiction, as determined by the local board of health. The treasurer

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1 of each county and city, or county comptroller under s. 59.255 of a county,
2 participating in the health department shall annually pay or cause to be paid into
3 the fund the share of the county or city. This fund shall be expended by the treasurer
4 or comptroller in whose office the fund is kept in the manner prescribed by the local
5 board of health pursuant to properly authenticated vouchers of the health
6 department signed by the local health officer.

7 **SECTION 332.** 253.06 (4) (c) 2. of the statutes is amended to read:

8 253.06 (4) (c) 2. If a fine or forfeiture is imposed by a court of record, after a
9 determination by the court of the amount due, the clerk of the court shall collect and
10 transmit such amount to the county treasurer, or county comptroller under s. 59.255,
11 as provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the
12 secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller
13 under s. 59.255 shall make payment to the secretary of administration under s.
14 59.255 (3) (f) 2.

15 **SECTION 333.** 281.43 (2) (a) 3. of the statutes is amended to read:

16 281.43 (2) (a) 3. If the service rendered does not come under the provisions of
17 subd. 1. or 2., the charges for the service shall be placed upon the tax roll of the
18 member governmental unit as a special tax upon each parcel of real estate benefited;
19 and when collected it shall be paid to the treasurer of the member governmental unit
20 or county comptroller under s. 59.255 of the county rendering the service. Where the
21 charges are to be extended on the tax roll under the provisions of this subdivision,
22 the clerk of the member governmental unit furnishing the service shall itemize the
23 statement showing separately the amount charged to each parcel of real estate
24 benefited.

25 **SECTION 334.** 299.93 (4) of the statutes is amended to read:

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1 299.93 (4) The clerk of the court shall collect and transmit to the county
2 treasurer or county comptroller under s. 59.255 the environmental surcharge and
3 other amounts required under s. 59.40 (2) (m). The county treasurer shall then make
4 payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
5 county comptroller under s. 59.255 shall make payment to the secretary of
6 administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit
7 the amount of the surcharge in the environmental fund.

8 **SECTION 335.** 302.46 (1) (b) of the statutes is amended to read:

9 302.46 (1) (b) If a fine or forfeiture is imposed by a court of record, after a
10 determination by the court of the amount due for the jail surcharge, the clerk of the
11 court shall collect and transmit the jail surcharge to the county treasurer, or county
12 comptroller under s. 59.255, as provided in s. 59.40 (2) (n). The county treasurer shall
13 place the amount in the county jail fund as provided in s. 59.25 (3) (g) or the county
14 comptroller under s. 59.255 shall place the amount in the county jail fund under s.
15 59.255 (3) (g).

16 **SECTION 336.** 302.46 (1) (c) of the statutes is amended to read:

17 302.46 (1) (c) If a fine or forfeiture is imposed by a municipal court, after a
18 determination by the court of the amount due for the jail surcharge, the court shall
19 collect and transmit the jail surcharge to the county treasurer, or the county
20 comptroller under s. 59.255, under s. 800.10 (2). The county treasurer shall place the
21 amount in the county jail fund as provided in s. 59.25 (3) (g) and the county
22 comptroller under s. 59.255 shall place the amount in the county jail fund as provided
23 in s. 59.255 (3) (g).

24 **SECTION 337.** 302.46 (1) (d) of the statutes is amended to read:

ASSEMBLY BILL 329**SECTION 337**

1 302.46 (1) (d) If any deposit of bail is made for a noncriminal offense to which
2 this section applies, the person making the deposit shall also deposit a sufficient
3 amount to include the jail surcharge under this section for forfeited bail. If bail is
4 forfeited, the amount of the jail surcharge shall be transmitted to the county
5 treasurer or the county comptroller under s. 59.255 under this section. If bail is
6 returned, the jail surcharge shall also be returned.

7 **SECTION 338.** 303.08 (4) of the statutes is amended to read:

8 303.08 (4) Every prisoner who is gainfully employed or who receives
9 unemployment insurance or employment training benefits while in custody in the
10 jail, shall be liable for charges not to exceed the full per person maintenance and cost
11 of the prisoner's board in the jail as fixed by the county board after passage of an
12 appropriate county ordinance. If necessarily absent from jail at a meal time the
13 prisoner shall at the prisoner's request be furnished with an adequate nourishing
14 lunch to carry. The sheriff shall charge the prisoner's account for such board. If the
15 prisoner is gainfully self-employed the prisoner shall pay the sheriff for such board,
16 in default of which the prisoner's privilege under this section is automatically
17 forfeited. If the jail food is furnished directly by the county, the sheriff shall account
18 for and pay over such board payments to the county treasurer or the county
19 comptroller under s. 59.255. The county board may, by ordinance, provide that the
20 county furnish or pay for the transportation of prisoners employed or receiving
21 training under this section to and from the place of employment or training.

22 **SECTION 339.** 321.61 (1) (f) of the statutes is amended to read:

23 321.61 (1) (f) The person owning or having an interest in any property in
24 respect to which the order under par. (c) is made, or the person's agent or attorney,
25 may file a certified copy of the order of suspension with the county treasurer or the

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1 county comptroller under s. 59.255 or with the city treasurer of cities authorized by
2 law to sell lands for the nonpayment of taxes as to the taxes and assessments. The
3 person shall file with the order an affidavit in triplicate, sworn to by the person or
4 agent or attorney, setting forth the name of the owner, the legal description of the
5 property, the type of property, when acquired, volume and page number where the
6 deed was recorded if acquired by deed, and the name of the estate if acquired by
7 descent, amount of delinquent taxes if any, and the names of the holders of any
8 outstanding mortgage, lien, or other encumbrance. Upon receipt of the filing, the
9 county treasurer or city treasurer shall record the order in the office of the register
10 of deeds of the county and file a copy in the office of the treasurer or comptroller, who
11 shall make proper notation that a person in federal active duty is the holder of the
12 legal title and has made application for special relief. The county treasurer or the
13 county comptroller under s. 59.255 or the city treasurer shall immediately forward
14 an additional copy of the order and affidavit to the office of the clerk of the town, city,
15 or village where the property is located, or if it is located in a city, authorized to sell
16 lands for nonpayment of its taxes, to the commissioner of assessments, who shall
17 make an appropriate notation in the records.

18 **SECTION 340.** 321.61 (1) (g) of the statutes is amended to read:

19 321.61 (1) (g) Any person seeking relief under this subsection, within 6 months
20 after termination of federal active duty, or the person's agent or attorney, or in case
21 of death of the person, the personal representative, surviving spouse, or heir, may
22 apply to the county treasurer of the county, or the comptroller under s. 59.255 of the
23 county, or the city treasurer of a city authorized by law to sell lands for the
24 nonpayment of taxes, where the property is located, for an agreement for scheduled
25 installment payments, covering the taxes accrued during the person's period of

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1 federal active duty, provided that the taxes will be paid over a period of time equal
2 to a period no longer than twice the length of federal active duty of the person, in
3 equal periodic installments of not less than \$10, and subject to any other terms as
4 may be just and reasonable.

5 **SECTION 341.** 321.61 (1) (h) of the statutes is amended to read:

6 321.61 (1) (h) In the event the applicant defaults in the performance of any of
7 the provisions of the agreement, the treasurer or the county comptroller under s.
8 59.255 shall notify the applicant of the default and the amount and date due, by
9 written notice either served personally or by registered mail, return receipt
10 requested, to the address set forth in the application. If the defaulted payment is not
11 fully made within 10 days after service of the notice, then the treasurer or
12 comptroller, without further notice, may declare that the entire amount of the tax
13 subject to the scheduled installments is immediately due and payable and that the
14 agreement is terminated. The county treasurer or the county comptroller under s.
15 59.255 shall notify the register of deeds and the town, city, or village treasurer of the
16 termination, or if the city treasurer of cities authorized by law to sell lands for the
17 nonpayment of taxes, the latter shall notify the register of deeds, the county
18 treasurer or the county comptroller under s. 59.255, and the local officers and shall
19 make appropriate notations of the termination on their records. The county
20 treasurer or the county comptroller under s. 59.255, or city treasurer as to taxes of
21 cities authorized by law to sell land for the nonpayment of taxes, may without further
22 order of the court enforce the collection of such tax or assessment and sell such tax
23 certificates together with the penalties and interest as may have accrued on the
24 property from the date of default of the scheduled installment payment.

25 **SECTION 342.** 343.301 (5) of the statutes is amended to read:

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1 343.301 (5) If the court enters an order under sub. (1g), the court shall impose
2 and the person shall pay to the clerk of court an ignition interlock surcharge of \$50.
3 The clerk of court shall transmit the amount to the county treasurer or the county
4 comptroller under s. 59.255.

5 **SECTION 343.** 345.28 (2) (a) of the statutes is amended to read:

6 345.28 (2) (a) A person charged with a nonmoving traffic violation may mail
7 the amount of the forfeiture to any of the places specified in s. 345.26 (1) or to a
8 violations bureau, or to the city, town or county clerk or treasurer or the county
9 comptroller under s. 59.255 if the traffic citation so provides. In that case, the
10 citation shall not be filed with or transmitted to court.

11 **SECTION 344.** 346.177 (4) of the statutes is amended to read:

12 346.177 (4) The clerk of the circuit court shall collect and transmit to the county
13 treasurer or the county comptroller under s. 59.255 the railroad crossing
14 improvement surcharge as required under s. 59.40 (2) (m). The county treasurer
15 shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
16 county comptroller under s. 59.255 shall then pay the secretary of administration as
17 provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all
18 amounts received under this subsection in the transportation fund to be
19 appropriated under s. 20.395 (2) (gj).

20 **SECTION 345.** 346.495 (4) of the statutes is amended to read:

21 346.495 (4) The clerk of the circuit court shall collect and transmit to the county
22 treasurer or the county comptroller under s. 59.255 the railroad crossing
23 improvement surcharge as required under s. 59.40 (2) (m). The county treasurer
24 shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
25 county comptroller under s. 59.255 shall then pay the secretary of administration as

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1 provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all
2 amounts received under this subsection in the transportation fund to be
3 appropriated under s. 20.395 (2) (gj).

4 **SECTION 346.** 346.65 (4r) (d) of the statutes is amended to read:

5 346.65 (4r) (d) The clerk of the circuit court shall collect and transmit to the
6 county treasurer or the county comptroller under s. 59.255 the railroad crossing
7 improvement surcharge as required under s. 59.40 (2) (m). The county treasurer
8 shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
9 county comptroller under s. 59.255 shall then pay the secretary of administration as
10 provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all
11 amounts received under this paragraph in the transportation fund to be
12 appropriated under s. 20.395 (2) (gj).

13 **SECTION 347.** 346.655 (2) (a) of the statutes is amended to read:

14 346.655 (2) (a) Except as provided in par. (b), the clerk of court shall collect and
15 transmit the amount under sub. (1) to the county treasurer, or the county comptroller
16 under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make
17 payment of 40 percent of the amount to the secretary of administration as provided
18 in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make
19 payment of 40 percent of the amount to the secretary of administration as provided
20 in s. 59.255 (3) (f) 2.

21 **SECTION 348.** 346.655 (2) (b) of the statutes is amended to read:

22 346.655 (2) (b) If the forfeiture is imposed by a municipal court, the court shall
23 transmit the amount to the treasurer of the county, city, town, or village, or to the
24 county comptroller under s. 59.255, and that treasurer or comptroller shall make
25 payment of 40 percent of the amount to the secretary of administration as provided

ASSEMBLY BILL 329**SECTION 348**

1 in s. 66.0114 (1) (bm). The treasurer of the city, town, or village shall transmit the
2 remaining 60 percent of the amount to the treasurer of the county.

3 **SECTION 349.** 346.655 (3) of the statutes is amended to read:

4 346.655 (3) All moneys collected from the driver improvement surcharge that
5 are transmitted to the county treasurer or the county comptroller under s. 59.255
6 under sub. (2) (a) or (b), except the amounts that the county treasurer or comptroller
7 is required to transmit to the secretary of administration under sub. (2) (a) or (b),
8 shall be retained by the county treasurer or comptroller and disbursed to the county
9 department under s. 51.42 for services under s. 51.42 for drivers referred through
10 assessment.

11 **SECTION 350.** 349.04 (4) of the statutes is amended to read:

12 349.04 (4) The clerk of the circuit court shall collect and transmit to the county
13 treasurer or the county comptroller under s. 59.255 the truck driver education
14 surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay
15 the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county
16 comptroller under s. 59.255 shall then pay the secretary of administration as
17 provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all
18 amounts received under this subsection in the general fund to be credited to the
19 appropriation account under s. 20.292 (1) (hm).

20 **SECTION 351.** 350.115 (1) (d) of the statutes is amended to read:

21 350.115 (1) (d) The clerk of the court shall collect and transmit to the county
22 treasurer or the county comptroller under s. 59.255 the snowmobile registration
23 restitution surcharge and other amounts required under s. 59.40 (2) (m). The county
24 treasurer shall then make payment to the secretary of administration as provided

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1 in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the
2 secretary of administration as provided in s. 59.255 (3) (f) 2.

3 **SECTION 352.** 351.07 (1g) of the statutes is amended to read:

4 351.07 (1g) No person may file a petition for an occupational license under sub.
5 (1) unless he or she first pays a fee of \$40 to the clerk of the circuit court. The clerk
6 of the circuit court shall give the person a receipt and forward the fee to the county
7 treasurer or the county comptroller under s. 59.255. That treasurer shall pay 50%
8 of the fee to the secretary of administration under s. 59.25 (3) (m) and retain the
9 balance for the use of the county or the county comptroller shall pay 50 percent of the
10 fee to the secretary of administration under s. 59.255 (3) (m) and retain the balance
11 for the county.

12 **SECTION 353.** 605.23 (1) of the statutes is amended to read:

13 605.23 (1) PAYMENT FOR LOSSES. The manager shall determine within a
14 reasonable time any loss on insured property owned by a local governmental unit or
15 for which the unit is liable and promptly certify the amount to the department of
16 administration, which shall issue a warrant on the property fund payable to the
17 treasurer of the local governmental unit or the county comptroller under s. 59.255
18 for the amount of the loss less any applicable amounts under s. 605.03 (2) or (3).

19 **SECTION 354.** 753.061 (5) of the statutes is amended to read:

20 753.061 (5) The state shall reimburse the county for the costs of operating one
21 of the 2 circuit court branches designated under sub. (2m) that begin to primarily
22 handle violent crime cases on September 1, 1991, including the one-time cost of
23 courtroom construction. The costs reimbursable under this subsection shall be paid
24 by the secretary of administration to the county treasurer or the county comptroller
25 under s. 59.255 pursuant to a voucher submitted by the clerk of circuit court to the

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1 director of state courts and shall be paid from the appropriation under s. 20.625 (1)
2 (as). The amount reimbursable under this subsection may not exceed \$383,100 in
3 the 1991-92 fiscal year and \$0 in the 1992-93 fiscal year.

4 **SECTION 355.** 753.07 (2) (a) of the statutes is amended to read:

5 753.07 (2) (a) The persons shall continue to receive salaries directly payable
6 from the state in the same amount as they were receiving on July 31, 1978, and such
7 salaries are subject to s. 40.05. The balance of the salaries authorized under ss.
8 230.12 and 751.02 for the judges and reporters shall be paid by the secretary of
9 administration to the county treasurer or the county comptroller under s. 59.255
10 pursuant to a voucher submitted by the clerk of circuit court to the director of state
11 courts. The county treasurer or the county comptroller under s. 59.255 shall pay the
12 amounts directly to the judges and reporters and the amounts paid are subject to the
13 retirement system established under chapter 201, laws of 1937.

14 **SECTION 356.** 753.07 (2) (b) of the statutes is amended to read:

15 753.07 (2) (b) The state shall pay to the county treasurer or the county
16 comptroller under s. 59.255 in the manner specified in par. (a) on behalf of the judges
17 and reporters the required employer contribution rate as provided under s. 40.05.
18 If the required employer contribution rate under the retirement system established
19 under chapter 201, laws of 1937 is greater than the required employer contribution
20 rate under s. 40.05, the state shall pay 50% of the difference to the county treasurer
21 or the county comptroller under s. 59.255. For future retirement benefits, these
22 judges and reporters shall be given the same consideration as other elected county
23 officials and county employees under the county's retirement system.

24 **SECTION 357.** 753.07 (3) (a) of the statutes is amended to read:

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1 753.07 (3) (a) The salaries authorized under ss. 230.12 and 751.02 for the
2 judges and reporters shall be paid by the secretary of administration to the county
3 treasurer or the county comptroller under s. 59.255 pursuant to a voucher submitted
4 by the clerk of circuit court to the director of state courts. The county treasurer or
5 the county comptroller under s. 59.255 shall pay the amounts directly to the judges
6 and reporters and the amounts paid shall be subject to the retirement system
7 established under chapter 201, laws of 1937.

8 **SECTION 358.** 753.07 (3) (b) of the statutes is amended to read:

9 753.07 (3) (b) The state shall pay to the county treasurer or the county
10 comptroller under s. 59.255 in the manner specified in par. (a) on behalf of the judges
11 and reporters the required employer contribution rate as provided under s. 40.05.
12 If the required employer contribution rate under the retirement system established
13 under chapter 201, laws of 1937 is greater than the required employer contribution
14 rate under s. 40.05, the state shall pay 50% of the difference to the county treasurer
15 or the county comptroller under s. 59.255. For future retirement benefits, the judges
16 and reporters shall be given the same consideration as other elected county officials
17 and county employees under the county's retirement system. Reporters covered
18 under this subsection may be discharged only for cause and in connection therewith
19 shall be afforded the same rights to a hearing and appeal as employees in the
20 classified state service.

21 **SECTION 359.** 753.07 (4) of the statutes is amended to read:

22 753.07 (4) COURT PERSONNEL; OPTIONS. As state employees, county court judges,
23 county court reporters, and assistant county court reporters, as specified in sub. (1),
24 who are denominated or become circuit court judges and reporters on August 1, 1978,
25 and persons serving as circuit court judges and circuit court reporters for Milwaukee

ASSEMBLY BILL 329**SECTION 359**

1 County on July 31, 1978, shall have the option of remaining as participants under
2 county life and health insurance programs to the extent of their participation in such
3 programs on February 1, 1978. The secretary of administration shall semiannually
4 pay to the county treasurer or the county comptroller under s. 59.255, pursuant to
5 a voucher submitted by the clerk of circuit court to the director of state courts, an
6 amount equal to the state contribution for life and health insurance for other
7 comparable state employees. The county shall pay the cost of any premiums for life
8 and health insurance exceeding the sum of the state contribution and the employee
9 contribution as required under the county programs.

10 **SECTION 360.** 757.05 (1) (b) of the statutes is amended to read:

11 757.05 (1) (b) If a fine or forfeiture is imposed by a court of record, after a
12 determination by the court of the amount due, the clerk of the court shall collect and
13 transmit the amount to the county treasurer, or the county comptroller under s.
14 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make
15 payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the
16 county comptroller under s. 59.255 shall then pay the secretary of administration as
17 provided in s. 59.255 (3) (f) 2.

18 **SECTION 361.** 757.05 (1) (c) of the statutes is amended to read:

19 757.05 (1) (c) If a fine or forfeiture is imposed by a municipal court, after a
20 determination by the court of the amount due, the court shall collect and transmit
21 the amount to the treasurer of the county, city, town, or village, or to the county
22 comptroller under s. 59.255, and that treasurer or comptroller shall make payment
23 to the secretary of administration as provided in s. 66.0114 (1) (bm).

24 **SECTION 362.** 757.40 of the statutes is amended to read:

ASSEMBLY BILL 329**SECTION 362**

1 **757.40 Law library.** Any circuit judge may, whenever he or she deems it
2 desirable, purchase or direct the clerk of the circuit court for any county in his or her
3 circuit to purchase law books and subscribe for the periodical reports of any of the
4 courts of the several states or territories or of the United States, for any county in
5 his or her circuit, provided the cost of the books and reports, including pocket parts
6 and continuing services, shall not exceed \$1,500 for any county in one year, unless
7 the board of supervisors of the county authorizes the expenditure of a larger sum.
8 Whenever the purchase or subscription is made the clerk shall have each volume of
9 books received stamped or branded with the name of the county and take charge of
10 the same for the use of the courts, judges, attorneys and officers thereof. The cost of
11 the volumes shall be paid by the county treasurer or the county comptroller under
12 s. 59.255 upon the presentation to him or her of the accounts therefor, certified to by
13 the clerk of the circuit court and the circuit judge.

14 **SECTION 363.** 778.10 of the statutes is amended to read:

15 **778.10 Municipal forfeitures, how recovered.** All forfeitures imposed by
16 any ordinance or regulation of any county, town, city, or village, or of any other
17 domestic corporation may be sued for and recovered, under this chapter, in the name
18 of the county, town, city, village, or corporation. It is sufficient to allege in the
19 complaint that the defendant is indebted to the plaintiff in the amount of the
20 forfeiture claimed, specifying the ordinance or regulation that imposes it, plus costs,
21 fees, and surcharges imposed under ch. 814. If the ordinance or regulation imposes
22 a penalty or forfeiture for several offenses or delinquencies, the complaint shall
23 specify the particular offenses or delinquency for which the action is brought, with
24 a demand for judgment for the amount of the forfeiture, plus costs, fees, and
25 surcharges imposed under ch. 814. All moneys collected on the judgment shall be

ASSEMBLY BILL 329**SECTION 363**

1 paid to the treasurer of the county, town, city, village, or corporation, or the county
2 comptroller under s. 59.255, except that all jail surcharges imposed under ch. 814
3 shall be paid to the county treasurer or the county comptroller under s. 59.255.

4 **SECTION 364.** 778.13 of the statutes is amended to read:

5 **778.13 Forfeitures collected, to whom paid.** All moneys collected in favor
6 of the state for forfeiture, except the portion to be paid to any person who sues with
7 the state, plus costs, fees, and surcharges imposed under ch. 814, shall be paid by the
8 officer who collects the forfeiture, costs, fees, and surcharges to the treasurer of the
9 county, or the comptroller under s. 59.255 of the county, within which the forfeiture
10 was incurred within 20 days after its receipt. In case of any failure in the payment,
11 the county treasurer or the county comptroller under s. 59.255 may collect the
12 payment of the officer by action, in the name of the office and upon the official bond
13 of the officer, with interest at the rate of 12% per year from the time when it should
14 have been paid.

15 **SECTION 365.** 778.15 of the statutes is amended to read:

16 **778.15 Payment to county treasurer or comptroller.** On or before the first
17 Monday of February in each year every such town, village and city treasurer shall
18 pay to the treasurer of the county or the county comptroller under s. 59.255 all
19 moneys so collected by him or her accruing to the state, taking a receipt therefor; and
20 at the same time shall file with the county clerk of the county a statement, upon oath,
21 containing the names of the municipal judges of the town, village and city,
22 respectively, the amount of moneys so collected from each, the date of collection, the
23 name of the defendant in each case, the cause of action and date of the summons and
24 judgment.

25 **SECTION 366.** 778.16 of the statutes is amended to read:

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1 **778.16 Neglect of duty.** The treasurer of any town, village or city who neglects
2 or refuses to perform any of the duties required by this chapter shall, upon
3 conviction, be punished by imprisonment in the county jail not less than 3 nor more
4 than 6 months or by fine not less than \$50 nor more than \$300, or both. The county
5 treasurer or the county comptroller under s. 59.255 shall forthwith bring an action
6 upon the bond of such treasurer, against the treasurer and sureties, for the recovery
7 of any moneys which he or she has neglected or refused to pay over as required by
8 this chapter.

9 **SECTION 367.** 778.17 of the statutes is amended to read:

10 **778.17 Statement to county board; payment to state.** Every county
11 treasurer or every county comptroller under s. 59.255 shall, on the first day of the
12 annual meeting of the county board, submit to it a verified statement of all moneys
13 received by the county treasurer or the county comptroller under s. 59.255 during the
14 year next preceding from town, village, and city treasurers under this chapter,
15 containing the names of such treasurers, the amount received from each, and the
16 date of receipt. The county clerk shall deduct all expenses incurred by the county in
17 recovering such forfeitures from the aggregate amount so received, and shall
18 immediately certify to the county treasurer or the county comptroller under s. 59.255
19 the amount of clear proceeds of such forfeitures, so ascertained, who shall pay the
20 same to the secretary of administration.

21 **SECTION 368.** 778.25 (10) of the statutes is amended to read:

22 **778.25 (10)** An officer collecting moneys for a forfeiture, plus costs, fees, and
23 surcharges imposed under ch. 814, under this section shall pay the same to the
24 appropriate municipal or county treasurer or the county comptroller under s. 59.255
25 within 20 days after their receipt by the officer, except that all jail surcharges

ASSEMBLY BILL 329**SECTION 368**

1 imposed under ch. 814 shall be paid to the county treasurer or the county comptroller
2 under s. 59.255. If the officer fails to make timely payment, the municipal or county
3 treasurer or the county comptroller under s. 59.255 may collect the payment from the
4 officer by an action in the treasurer's or comptroller's name of office and upon the
5 official bond of the officer, with interest at the rate of 12% per year from the time
6 when it should have been paid.

7 **SECTION 369.** 778.26 (9) of the statutes is amended to read:

8 778.26 (9) An officer who collects a forfeiture, and costs, fees, and surcharges
9 imposed under ch. 814, under this section shall pay the money to the county
10 treasurer or the county comptroller under s. 59.255 within 20 days after its receipt.
11 If the officer fails to make timely payment, the county treasurer or the county
12 comptroller under s. 59.255 may collect the payment from the officer by an action in
13 the treasurer's or comptroller's name of office and upon the official bond of the officer,
14 with interest at the rate of 12% per year from the time when it should have been paid.

15 **SECTION 370.** 782.45 (1) of the statutes is amended to read:

16 782.45 (1) If an inmate of any public institution is brought into court in
17 response to a writ of habeas corpus or subpoena, the institution shall be reimbursed
18 for the time of the officer conducting the inmate and the actual and necessary
19 traveling expenses incurred in taking the inmate into court on the process and
20 returning the inmate to the institution. The superintendent of the institution shall
21 file with the clerk of the court a statement of the expenses. The clerk shall certify
22 the expenses to the county treasurer or the county comptroller under s. 59.255, who
23 shall pay to the superintendent of the institution the amount so certified, but in a
24 civil action, such expenses shall be paid by the party requesting the presence of the
25 inmate.

ASSEMBLY BILL 329**SECTION 371**

1 **SECTION 371.** 812.24 (1) of the statutes is amended to read:

2 812.24 (1) Any creditor who violates s. 812.01 (3) or 812.02 (2) shall forfeit not
3 more than \$100 which forfeiture shall be paid to the county treasurer or the county
4 comptroller under s. 59.255.

5 **SECTION 372.** 814.60 (1) of the statutes is amended to read:

6 814.60 (1) In a criminal action, the clerk of circuit court shall collect a fee of
7 \$163 for all necessary filing, entering, or recording, to be paid by the defendant when
8 judgment is entered against the defendant. Of the fees received by the clerk of circuit
9 court under this subsection, the county treasurer or the county comptroller under s.
10 59.255 shall pay 93.87 percent to the secretary of administration for deposit in the
11 general fund and shall retain the balance for the use of the county.

12 **SECTION 373.** 814.61 (1) (a) of the statutes is amended to read:

13 814.61 (1) (a) Except as provided under pars. (c), (d), and (e), at the
14 commencement of all civil actions and special proceedings not specified in ss. 814.62
15 to 814.66, \$75. Of the fees received by the clerk under this paragraph, the county
16 treasurer or the county comptroller under s. 59.255 shall pay \$45 to the secretary of
17 administration for deposit in the general fund and shall retain the balance for the
18 use of the county. The secretary of administration shall credit \$15 of the \$45 to the
19 appropriation under s. 20.680 (2) (j).

20 **SECTION 374.** 814.61 (1) (b) of the statutes is amended to read:

21 814.61 (1) (b) Except as provided in pars. (c), (d) and (e), in addition to the fee
22 under par. (a), at the commencement of an action affecting the family as defined in
23 s. 767.001 (1), a fee of \$20 to be deposited by the county treasurer or the county
24 comptroller under s. 59.255 in a separate account to be used by the county exclusively
25 for the purposes specified in s. 767.405.

ASSEMBLY BILL 329**SECTION 375**

1 **SECTION 375.** 814.61 (3) of the statutes is amended to read:

2 814.61 (3) **THIRD-PARTY COMPLAINT.** When any defendant files a 3rd-party
3 complaint, the defendant shall pay a fee of \$45. The defendant shall pay only one
4 such \$45 fee in an action. Of the fees received by the clerk under this subsection, the
5 county treasurer or the county comptroller under s. 59.255 shall pay \$25 to the
6 secretary of administration for deposit in the general fund and shall retain the
7 balance for the use of the county. The secretary of administration shall credit \$5 of
8 the \$25 to the appropriation under s. 20.680 (2) (j).

9 **SECTION 376.** 814.61 (7) (a) of the statutes is amended to read:

10 814.61 (7) (a) Except as provided in par. (b), upon the filing of any petition
11 under s. 767.59 (1c) (a) or any motion, by either party, for the revision of a judgment
12 or order in an action affecting the family, \$30. No fee may be collected under this
13 paragraph for any petition or motion by either party for the revision of a judgment
14 or order involving child support, family support, or maintenance if both parties have
15 stipulated to the revision of the judgment or order. Of the fees received by the clerk
16 under this paragraph, the county treasurer or the county comptroller under s. 59.255
17 shall pay 50% to the secretary of administration for deposit in the general fund and
18 shall retain the balance for the use of the county.

19 **SECTION 377.** 814.61 (7) (b) of the statutes is amended to read:

20 814.61 (7) (b) Upon the filing of any petition, motion, or order to show cause
21 by either party under s. 767.451 or 767.481, \$50. No fee may be collected under this
22 paragraph for filing a petition, motion, or order to show cause for the revision of a
23 judgment or order for legal custody or physical placement if both parties have
24 stipulated to the revision of the judgment or order. Of the fees received by the clerk
25 under this paragraph, the county treasurer or the county comptroller under s. 59.255

ASSEMBLY BILL 329**SECTION 377**

1 shall pay 25% to the secretary of administration for deposit in the general fund,
2 retain 25% for the use of the county, and deposit 50% in a separate account to be used
3 by the county exclusively for the purposes specified in s. 767.405.

4 **SECTION 378.** 814.61 (8) (c) of the statutes is amended to read:

5 814.61 (8) (c) Of the fees received by the clerk under par. (am) 1., the county
6 treasurer or the county comptroller under s. 59.255 shall pay \$22.50 to the secretary
7 of administration for deposit in the general fund and shall retain the balance for the
8 use of the county. The secretary of administration shall credit \$5 of the \$22.50 to the
9 appropriation under s. 20.680 (2) (j).

10 **SECTION 379.** 814.61 (8) (d) of the statutes is amended to read:

11 814.61 (8) (d) Of the fees received by the clerk under par. (am) 2., the county
12 treasurer or the county comptroller under s. 59.255 shall pay \$30 to the secretary of
13 administration for deposit in the general fund and shall retain the balance for the
14 use of the county. The state treasurer shall credit \$5 of the \$30 to the appropriation
15 under s. 20.680 (2) (j).

16 **SECTION 380.** 814.615 (4) of the statutes is amended to read:

17 814.615 (4) The county treasurer or the county comptroller under s. 59.255
18 shall deposit fees collected under this section in a separate account for the exclusive
19 purpose of providing mediation services and studies under s. 767.405.

20 **SECTION 381.** 814.62 (1) of the statutes is amended to read:

21 814.62 (1) GARNISHMENT ACTIONS. The fee for commencing a garnishment action
22 under ch. 812, including actions under s. 799.01 (1) (d) 2., is \$20. Of the fees received
23 by the clerk under this subsection, the county treasurer or the county comptroller
24 under s. 59.255 shall pay \$12.50 to the secretary of administration for deposit in the
25 general fund and shall retain the balance for the use of the county. The secretary of

ASSEMBLY BILL 329**SECTION 381**

1 administration shall credit \$5 of the \$12.50 to the appropriation under s. 20.680 (2)
2 (j).

3 **SECTION 382.** 814.62 (3) (d) 2. of the statutes is amended to read:

4 814.62 (3) (d) 2. Of the fees received by the clerk under par. (a), the county
5 treasurer or the county comptroller under s. 59.255 shall pay \$11.80 to the secretary
6 of administration for deposit in the general fund and shall retain the balance for the
7 use of the county. The secretary of administration shall credit the \$11.80 to the
8 appropriation under s. 20.680 (2) (j).

9 **SECTION 383.** 814.62 (3) (d) 3. of the statutes is amended to read:

10 814.62 (3) (d) 3. Of the fees received by the clerk under par. (b), the county
11 treasurer or the county comptroller under s. 59.255 shall pay \$27.20 to the secretary
12 of administration for deposit in the general fund and shall retain the balance for the
13 use of the county. The secretary of administration shall credit \$10 of the \$27.20 to
14 the appropriation under s. 20.680 (2) (j).

15 **SECTION 384.** 814.63 (5) of the statutes is amended to read:

16 814.63 (5) Of the fees received by the clerk under sub. (1) (b), the county
17 treasurer or the county comptroller under s. 59.255 shall pay \$17.50 to the secretary
18 of administration for deposit in the general fund and shall retain the balance for the
19 use of the county. The secretary of administration shall credit \$5 of the \$17.50 to the
20 appropriation under s. 20.680 (2) (j).

21 **SECTION 385.** 814.66 (3) of the statutes is amended to read:

22 814.66 (3) The register in probate shall, on the first Monday of each month, pay
23 into the office of the county treasurer or the county comptroller under s. 59.255 all
24 fees collected by him or her and in his or her hands and still unclaimed as of that day.
25 Each county treasurer or each county comptroller under s. 59.255 shall make a report

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1 under oath to the secretary of administration on or before the 5th day of January,
2 April, July, and October of all fees received by him or her under sub. (1) (a) to (f) up
3 to the first day of each of those months and shall at the same time pay 66.67% of the
4 fees to the secretary of administration for deposit in the general fund. Each county
5 treasurer or each county comptroller under s. 59.255 shall retain the balance of fees
6 received by him or her under this section for the use of the county.

7 **SECTION 386.** 814.69 (1) (a) of the statutes is amended to read:

8 814.69 (1) (a) For a transcript under SCR 71.04, a fee at the rate of \$1.50 per
9 25-line page for the original and 50 cents per 25-line page for the duplicate. Except
10 as provided in s. 967.06 (3), the fee shall be paid by the county treasurer or the county
11 comptroller under s. 59.255 upon the certificate of the clerk of court.

12 **SECTION 387.** 814.85 (2) of the statutes is amended to read:

13 814.85 (2) The clerk shall pay the moneys collected under sub. (1) to the county
14 treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The
15 county treasurer shall pay those moneys to the secretary of administration under s.
16 59.25 (3) (p) or the county comptroller shall then pay the secretary of administration
17 as provided in s. 59.255 (3) (p).

18 **SECTION 388.** 814.86 (2) of the statutes is amended to read:

19 814.86 (2) The clerk shall pay the moneys collected under subs. (1) and (1m)
20 to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2)
21 (m). The county treasurer shall pay those moneys to the secretary of administration
22 under s. 59.25 (3) (p) or the county comptroller shall then pay the secretary of
23 administration as provided in s. 59.255 (3) (p).

24 **SECTION 389.** 885.08 of the statutes is amended to read:

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1 **885.08 State witnesses in criminal cases, how paid.** The fees of witnesses
2 on the part of the state in every criminal action or proceeding, and of every person
3 who is committed to jail in default of security for the person's appearance as a
4 witness, shall be paid by the county in which the action or proceeding is had. The
5 clerk of the court upon proof of the witness's or committed person's attendance, travel
6 or confinement shall give each such witness or person a certificate of the number of
7 days' attendance or confinement, the number of miles traveled, and the amount of
8 compensation due the witness or committed person, which certificate shall be
9 received for by such witness or person, and the county treasurer or the county
10 comptroller under s. 59.255 shall pay the amount thereof on surrender of the
11 certificate.

12 **SECTION 390.** 891.11 (1) of the statutes is amended to read:

13 891.11 (1) All books and files in the office of any county treasurer, county
14 comptroller under s. 59.255, or county clerk, all assessments and tax rolls and
15 certificates, all notices required to be published or posted by the county treasurer,
16 county comptroller under s. 59.255, or county clerk, and the proofs of publication or
17 posting filed in the office of ~~either~~ any of them, pursuant to any law relating to the
18 assessment or collection of taxes or to lands included in a tax certificate under s.
19 74.57, shall be received as presumptive evidence of the facts therein stated.

20 **SECTION 391.** 891.11 (2) of the statutes is amended to read:

21 891.11 (2) A transcript of so much of said books, files and records, as relates
22 to the assessment or sale for taxes of any parcel of land in any specified year or years
23 shall be received in evidence with the same effect as the originals and as presumptive
24 evidence of the facts stated in such certificate, when certified in substantially the
25 following form:

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1 I hereby certify that the annexed and foregoing is a true and correct transcript
2 of all books, records, papers, files and proceedings of every name and nature on file
3 or of record in my office relating in any wise to the assessment of taxes upon or to the
4 sale for taxes of the following described lands situated in the county of, state
5 of Wisconsin, for the year (or years) A.D., and of the whole thereof. In testimony
6 whereof I have hereunto set my hand this day of, A.D.

7 County Clerk (or Treasurer, or Comptroller under s. 59.255) of County.

8 **SECTION 392.** 938.275 (2) (d) of the statutes is amended to read:

9 938.275 (2) (d) Reimbursement payments shall be made to the clerk of courts
10 of the county where the proceedings took place. Each payment shall be transmitted
11 to the county treasurer or the county comptroller under s. 59.255, who shall deposit
12 25% of the amount paid for state-provided counsel in the county treasury and
13 transmit the remainder to the secretary of administration. Payments transmitted
14 to the secretary of administration shall be deposited in the general fund and credited
15 to the appropriation account under s. 20.550 (1) (L). The county treasurer or the
16 county comptroller under s. 59.255 shall deposit 100% of the amount paid for
17 county-provided counsel in the county treasury.

18 **SECTION 393.** 938.34 (8d) (b) of the statutes is amended to read:

19 938.34 (8d) (b) The clerk of court shall collect and transmit the amount to the
20 county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m).
21 The county treasurer shall then make payment to the secretary of administration
22 under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make
23 payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

24 **SECTION 394.** 961.41 (5) (b) of the statutes is amended to read:

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1 961.41 (5) (b) The clerk of the court shall collect and transmit the amount to
2 the county treasurer, or the county comptroller under s. 59.255, as provided in s.
3 59.40 (2) (m). The county treasurer shall then make payment to the secretary of
4 administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s.
5 59.255 shall then make payment to the secretary of administration as provided in
6 s. 59.255 (3) (f) 2.

7 **SECTION 395.** 969.13 (4) of the statutes is amended to read:

8 969.13 (4) Notice of the order of forfeiture under sub. (1) shall be mailed
9 forthwith by the clerk to the defendant and the defendant's sureties at their last
10 addresses. If the defendant does not appear and surrender to the court within 30
11 days from the date of the forfeiture and within such period the defendant or the
12 defendant's sureties do not satisfy the court that appearance and surrender by the
13 defendant at the time scheduled for the defendant's appearance was impossible and
14 without the defendant's fault, the court shall upon motion of the district attorney
15 enter judgment for the state against the defendant and any surety for the amount
16 of the bail and costs of the court proceeding. Proceeds of the judgment shall be paid
17 to the county treasurer or the county comptroller under s. 59.255. The motion and
18 such notice of motion as the court prescribes may be served on the clerk who shall
19 forthwith mail copies to the defendant and the defendant's sureties at their last
20 addresses.

21 **SECTION 396.** 971.37 (1m) (c) 1. b. of the statutes is amended to read:

22 971.37 (1m) (c) 1. b. The clerk of circuit court shall collect the amount due from
23 the person and transmit it to the county treasurer or the county comptroller under
24 s. 59.255.

25 **SECTION 397.** 973.042 (4) of the statutes is amended to read:

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1 973.042 (4) After determining the amount due, the clerk of court shall collect
2 and transmit the amount to the county treasurer, or the county comptroller under
3 s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to
4 the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller
5 under s. 59.255 shall then make payment to the secretary of administration as
6 provided in s. 59.255 (3) (f) 2.

7 **SECTION 398.** 973.043 (2) of the statutes is amended to read:

8 973.043 (2) After determining the amount due, the clerk of court shall collect
9 and transmit the amount to the county treasurer, or the county comptroller under
10 s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to
11 the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller
12 under s. 59.255 shall then make payment to the secretary of administration as
13 provided in s. 59.255 (3) (f) 2.

14 **SECTION 399.** 973.045 (2) of the statutes is amended to read:

15 973.045 (2) After the clerk determines the amount due, the clerk of court shall
16 collect and transmit the amount to the county treasurer, or the county comptroller
17 under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make
18 payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county
19 comptroller under s. 59.255 shall then make payment to the secretary of
20 administration as provided in s. 59.255 (3) (f) 2.

21 **SECTION 400.** 973.046 (2) of the statutes is amended to read:

22 973.046 (2) After the clerk of court determines the amount due, the clerk shall
23 collect and transmit the amount to the county treasurer, or the county comptroller
24 under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make
25 payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county

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1 comptroller under s. 59.255 shall then make payment to the secretary of
2 administration as provided in s. 59.255 (3) (f) 2.

3 **SECTION 401.** 973.055 (2) (a) of the statutes is amended to read:

4 973.055 (2) (a) If the surcharge is imposed by a court of record, after the court
5 determines the amount due, the clerk of the court shall collect and transmit the
6 amount to the county treasurer, or the county comptroller under s. 59.255, as
7 provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the
8 secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller
9 under s. 59.255 shall then make payment to the secretary of administration as
10 provided in s. 59.255 (3) (f) 2.

11 **SECTION 402.** 973.055 (2) (b) of the statutes is amended to read:

12 973.055 (2) (b) If the surcharge is imposed by a municipal court, after a
13 determination by the court of the amount due, the court shall collect and transmit
14 the amount to the treasurer of the county, city, town, or village, and that treasurer
15 shall make payment to the secretary of administration as provided in s. 66.0114 (1)
16 (bm).

17 **SECTION 403.** 973.06 (1) (g) of the statutes is amended to read:

18 973.06 (1) (g) An amount equal to 10% of any restitution ordered under s.
19 973.20, payable to the county treasurer or the county comptroller under s. 59.255 for
20 use by the county.

21 **SECTION 404.** 978.12 (5) (c) 1. of the statutes is amended to read:

22 978.12 (5) (c) 1. The salaries authorized under this section for the district
23 attorney and the state employees of the office of district attorney shall be paid by the
24 secretary of administration to the county treasurer or the county comptroller under
25 s. 59.255 pursuant to a voucher submitted by the district attorney to the department

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1 of administration. The county treasurer or the county comptroller under s. 59.255,
2 shall pay the amounts directly to the district attorney and state employees of the
3 office of district attorney and the amounts paid shall be subject to the retirement
4 system established under chapter 201, laws of 1937.

5 **SECTION 405.** 978.12 (5) (c) 2. of the statutes is amended to read:

6 978.12 (5) (c) 2. The state shall pay to the county treasurer or the county
7 comptroller under s. 59.255 in the manner specified in subd. 1. on behalf of the
8 district attorney and state employees of the office of the district attorney the required
9 employer contribution rate as provided under ch. 40 or the required employer
10 contribution rate under chapter 201, laws of 1937, whichever rate is less. The county
11 shall pay any portion of the required employer contribution rate not covered by the
12 state payment. For future retirement benefits, the district attorney and state
13 employees of the office of district attorney shall be given the same consideration as
14 other elected county officials and county employees under the county's retirement
15 system.

16 **SECTION 406.** 978.13 (1) (b) of the statutes is amended to read:

17 978.13 (1) (b) In counties having a population of ~~500,000~~ 750,000 or more, the
18 salary and fringe benefit costs of 2 clerk positions providing clerical services to the
19 prosecutors in the district attorney's office handling cases involving felony violations
20 under ch. 961. The secretary of administration shall pay the amount authorized
21 under this subsection to the county ~~treasurer~~ comptroller under s. 59.255 pursuant
22 to a voucher submitted by the district attorney to the department of administration
23 from the appropriation under s. 20.475 (1) (i).

24 **SECTION 407.** 978.13 (1) (c) of the statutes is amended to read:

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1 978.13 (1) (c) In counties having a population of ~~500,000~~ 750,000 or more, the
2 salary and fringe benefit costs of clerk positions in the district attorney's office
3 necessary for the prosecution of violent crime cases primarily involving felony
4 violations under s. 939.63, if a felony is committed while armed, and under ss. 940.01
5 to 940.03, 940.05, 940.06, 940.225, 943.23 (1g), and 943.32 (2). The secretary of
6 administration shall pay the amount authorized under this subsection to the county
7 ~~treasurer~~ comptroller under s. 59.255 pursuant to a voucher submitted by the
8 district attorney to the secretary of administration from the appropriation under s.
9 20.475 (1) (i).

10 **SECTION 408.** 978.13 (1) (d) of the statutes is amended to read:

11 978.13 (1) (d) In counties having a population of ~~500,000~~ 750,000 or more, the
12 salary and fringe benefit costs of 2 clerk positions providing clerical services to the
13 prosecutors in the district attorney's office handling cases involving the unlawful
14 possession or use of firearms. The secretary of administration shall pay the amount
15 authorized under this subsection to the county ~~treasurer~~ comptroller under s. 59.255
16 from the appropriation under s. 20.475 (1) (i) pursuant to a voucher submitted by the
17 district attorney to the department of administration.

18 **SECTION 409.** 985.065 (2) (d) of the statutes is amended to read:

19 985.065 (2) (d) Each bid shall be accompanied by a certificate of the county
20 ~~treasurer~~ or the county comptroller under s. 59.255, that the bidder has deposited
21 with the county ~~treasurer~~ or the county comptroller under s. 59.255 a United States
22 bond, corporate surety bond or certified check in the sum of \$500, or the cash deposit
23 of a like amount, conditioned that said bidder will, if successful, enter into a contract
24 as provided in the resolution of said board or invitation for such bids. The county
25 clerk shall on the date named in said invitation for bids, in the presence of the

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1 committee on printing and stationery of said board, open all such proposals and enter
2 upon his or her minutes a record thereof, all of which shall be reported to the board
3 at its next meeting, together with the recommendations of said committee. The said
4 board shall thereupon consider such proposals and by its resolution designate and
5 award such advertising and printing to the lowest bidder or to the lower bidder based
6 upon a rate per thousand of average daily circulation in such county, or said board
7 may award such publication and printing to the lowest bidder and also to the lowest
8 bidder per thousand of average daily circulation as aforesaid, or said board may
9 award any division or classification of such publication and printing made under the
10 provisions hereof, to the lowest bidder and award the remaining division or divisions,
11 or classification, to the lowest bidder per thousand of circulation aforesaid. If the
12 board elects to print its proceedings in pamphlet form only, the invitation for bids and
13 the award may be made to the lowest responsible bidder, at a rate per standard line,
14 or per page, or such other basis as the board determines.

15 **SECTION 410.** 992.08 of the statutes is amended to read:

16 **992.08 Evidence as to county lands; minors.** Whenever in any action it is
17 material to any party to show that the title to any tract of land is vested in any county,
18 under chapter 132 of the general laws of 1866, by having been bid in for such county
19 for 5 successive years on sales for taxes and that the tract remains unredeemed, the
20 statement of such sales made by the county treasurer or the county comptroller
21 under s. 59.255, or the record of such statement in the book kept for that purpose in
22 the treasurer's or comptroller's office, or the certificates of such sales executed by the
23 treasurer or comptroller to the county shall be prima facie evidence of the regularity
24 of the tax proceedings from and including the valuation of any such tract of land up
25 to and inclusive of the sale thereof and of the existence of all conditions precedent in

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1 any way affecting the validity of such sales, or requisite to make the title of such land
2 absolutely vest in the county in which the same is situate. This section does not apply
3 to any such lands if it appears that they were owned at the time of the sales by minors
4 or individuals who were adjudicated incompetent or mentally ill or were under
5 guardianship.

6 **SECTION 411. Nonstatutory provisions.**

7 (1) (a) If any individual serves as the comptroller of a county with a population
8 of 750,000 or more on the effective date of this subsection, he or she may continue as
9 an employee of the county in the office of the comptroller of that county upon the
10 election and qualification of the individual who is elected under section 59.20 (2) (am)
11 of the statutes under the terms of his or her employment that exists on the effective
12 date of this subsection.

13 (b) If any individual other than the individual to whom paragraph (a) applies
14 serves as an employee in the office of the comptroller of a county with a population
15 of 750,000 or more on the effective date of this subsection, to the extent that his or
16 her tenure is not covered by a civil service ordinance, he or she may continue to be
17 employed in that office upon the election and qualification of the individual who is
18 elected under section 59.20 (2) (am) of the statutes subject to the approval of the
19 person so elected.

20

(END)