

1975 Assembly Bill 1299

Date published: June 12, 1976

## CHAPTER 324, Laws of 1975

AN ACT to renumber 88.82 (5) and (6); to amend 59.89, 70.70, 70.71 (1), 74.19 (1) and 74.20; and to create 88.82 (5) of the statutes, relating to duties of county clerks and county treasurers.

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

SECTION 1. 59.89 of the statutes is amended to read:

**59.89 Disposition of unclaimed funds by court clerks.** (1) On or before January 10 of every odd-numbered year the clerk of any circuit court or other court of record in this state shall file with the county treasurer of his or her county a written report under oath of all moneys, securities or funds in his or her hands or under his or her possession or control where, for a period of 4 years or more, no order has been made, or no step or proceeding had or taken in the case, action, or proceeding in, by or through which said moneys, securities or funds may have been deposited or left with ~~said~~ the clerk or his or her predecessors in office, and where no valid claim has been made upon or for any

such moneys, securities or funds for a period of 4 years or more, and where the owner or ownership of said moneys, securities or funds is unknown, or undetermined, and ~~said~~ the clerk or his or her successor in office shall hold said moneys, securities or funds, together with all interest or profits had thereon, until ~~2 years~~ one year after the making of said report unless sooner demanded by and turned over to the legal owners thereof.

(2) ~~Two years~~ One year after the filing of said report the clerk of any circuit or other court of record holding or having in his or her possession any such moneys, securities or funds, shall turn the same over to the county treasurer, unless sooner demanded by and turned over to the legal owners thereof ~~pursuant to~~ under order of the court in which case, action or proceeding shall have been pending, ~~and the county treasurer and his successors in office shall hold the same for a period of 6 years unless sooner demanded by and turned over to the legal owners thereof.~~

(3) ~~At the end of the 6th~~ On or before March 1 of the same year the county treasurer shall publish in the county, as a class 3 notice, under ch. 985, the fact that he or she has such unclaimed moneys, securities or funds in his or her possession for disposition. If no legal claim is made for such moneys, securities, or funds within ~~40~~ 90 days after the last publication above provided for, then the county treasurer shall turn such moneys, securities, or funds, together with all interest and profits had thereon, into the general fund of the county treasury, and no action shall thereafter be maintained by any person, firm, or corporation against the county or the county treasurer for the same or any part thereof.

SECTION 2. 70.70 of the statutes is amended to read:

**70.70 Delivery to sheriff.** If the treasurer-elect ~~shall fail~~ fails to qualify as such or to file ~~his~~ bond with the county treasurer, in the manner and within the time prescribed, and the board ~~shall fail~~ fails to appoint a treasurer, or the person so appointed ~~shall so fail~~ fails to qualify and give such bond and deliver a receipt therefor by the ~~third~~ 3rd Monday in December, the clerk shall deliver the tax roll and warrant to the sheriff of the county, or if the same cannot be obtained in the case mentioned in s. 70.69, a new roll and warrant, made as aforesaid, ~~and which~~ the sheriff shall ~~execute~~ deliver to the county treasurer ~~a like bond as required of the treasurer, and by himself or deputy who shall make like collections and returns, and shall, unless he receives a fixed salary for all services,~~ be entitled to collect for his or her services in cities one ~~per cent~~ percent, and in towns and villages 2 ~~per cent~~ % upon all taxes paid on or before January 31, and on all taxes collected by him or her after said date, in cities 4 ~~per cent~~ %, and in towns and villages 5 ~~per cent~~ %, said fees to be computed and added to the amounts as specified on the tax roll, and he or she shall be responsible and be vested with all powers to the same extent as municipal treasurers ~~appointed by boards,~~ for all taxes so handed over to him or her for collection; ~~and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.~~

SECTION 3. 70.71 (1) of the statutes is amended to read:

70.71 (1) Whenever any town, city or village clerk ~~shall neglect or refuse~~ neglects or refuses to make and deliver the tax roll and warrant within the time required by law the county clerk shall, at any time after such neglect or refusal, demand and summarily obtain the assessment roll for such year, and make, in the same manner as required of the town clerk, a tax roll for such town, city or village and the like warrant thereto, and deliver the same to the ~~sheriff of the county~~ treasurer for collection, who shall ~~give a like bond and~~ have the power and proceed as directed in ~~section s.~~ 70.70, in the case there provided, to execute such warrant.

SECTION 4. 74.19 (1) of the statutes is amended to read:

74.19 (1) The town, city or village treasurer shall then make an affidavit to be annexed to such statement, before the county treasurer or before any officer authorized to administer oaths, that the facts set forth in said statement are correct, that the sums therein returned as unpaid taxes have not been paid, and that he or she has not, upon diligent inquiry, been able to discover any goods or chattels belonging to the persons charged with such unpaid taxes whereon he or she could levy the same, which statement and affidavit shall be filed with the county treasurer; and he or she shall be allowed by the county treasurer, in settlement ~~\$8, and 7 cents~~ per diem and mileage as established by the county board for each mile traveled both ways to deliver the same.

SECTION 5. 74.20 of the statutes is amended to read:

**74.20 Certificate of delinquent taxes.** The county treasurer shall, at the time the town, city or village treasurer makes his or her return to him or her of the delinquent and postponed taxes aforesaid, make and deliver to such town, city or village treasurer and the county clerk a certificate of the amount of the delinquent and postponed taxes so returned by such town, city or village treasurer, specifying separately the amount delinquent and postponed on real estate and the amount delinquent on personal property; ~~and it shall be the duty of the town, city or village treasurer to whom such certificate is given forthwith to deliver the same to the county clerk, who shall file the same in his office; and no county treasurer shall indorse the bond of such town, city or village treasurer, filed in his or her office, as satisfied and paid until such certificate shall be is delivered to the county clerk and filed in his or her office as above specified in this section.~~

SECTION 6. 88.82 (5) and (6) of the statutes are renumbered 88.82 (6) and (7), respectively.

SECTION 7. 88.82 (5) of the statutes is created to read:

88.82 (5) If the county treasurer has funds on hand belonging to a drainage district which has been inactive for 6 or more years, he or she shall publish in the county, as a class 3 notice, under ch. 985, a notice of intent to file with the court having jurisdiction thereof a petition for dissolution of the drainage district, except that such notice is not required if funds on hand are less than \$100. Ninety days after the last publication provided for in this subsection, the county treasurer shall file such petition together with objections, if any, and if dissolution is ordered, such funds held by the county treasurer shall revert and pass to the county for the benefit of the county. If the funds on hand are less than \$100, such funds shall automatically revert and pass to the county general fund.

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