

1 **SECTION 76.** 59.56 (3) (d) of the statutes is amended to read:

2 **59.56 (3) (d) Finance.** For the partial maintenance of the work of the university
3 extension program, including cooperative extension programs as provided for in an
4 act of congress approved May 8, 1914 (38 Stat. 372) and all acts supplementary
5 thereto, the board may appropriate moneys as requested by the committee on
6 agriculture and extension education to provide the county's share in such work. The
7 money appropriated by the board shall be disbursed by the treasurer or comptroller
8 upon orders of the clerk pursuant to the actions of the committee on agriculture and
9 extension education and as adopted by the board.

10 **History:** 1995 a. 201 ss. 128, 129, 132, 136, 138, 142, 143, 144, 145, 173, 199, 200, 209, 370, 372, 373, 406, 408, 410, 412, 443 to 448; 1997 a. 35, 237; 1999 a. 150 s. 672.

11 **SECTION 77.** 59.56 (14) (d) of the statutes is amended to read:

12 **59.56 (14) (d)** The board may vote an amount which it considers sufficient to
13 aid in the purchase of, or to make improvements upon the fairgrounds for any
14 organized agricultural society, or to aid any organized agricultural society or any
15 incorporated poultry association in any of its public exhibitions held or to be held; and
16 any amount so voted shall be paid upon demand by the treasurer or comptroller to
17 the treasurer of such organized agricultural society, who shall keep an accurate
18 record of the expenditure thereof by such society, and file a verified copy of such
record with the clerk within one year after the receipt of such amount.

19 **History:** 1995 a. 201 ss. 128, 129, 132, 136, 138, 142, 143, 144, 145, 173, 199, 200, 209, 370, 372, 373, 406, 408, 410, 412, 443 to 448; 1997 a. 35, 237; 1999 a. 150 s. 672.

20 **SECTION 78.** 59.57 (2) (e) 2. of the statutes is amended to read:

21 **59.57 (2) (e) 2.** The articles of incorporation shall be signed and acknowledged
22 by persons designated by the board or where counties join in the formation of the
23 agency by the boards of those counties and shall include at least 3 of the following
24 from each county: the county executive, if there is one; the chairperson of the board;
the chairperson of the board finance committee, if there is one; the county

1 corporation counsel and the county auditor, or treasurer or comptroller, in counties
 2 having no county auditor, and only those persons so signing and acknowledging the
 3 articles of incorporation shall for the purposes of ch. 181 be the incorporators of the
 4 agency.

History: 1995 a. 27 s. 9116; 1995 a. 201 ss. 187, 239, 374; 1997 a. 39, 79; 1999 a. 83; 2005 a. 227, 357; 2011 a. 32.

5 **SECTION 79.** 59.57 (2) (e) 5. of the statutes is amended to read:

6 59.57 (2) (e) 5. The articles of incorporation shall provide for 2 classes of
 7 directors, each class to consist of such number as is provided in the bylaws. The
 8 county executive, if there is one, the chairperson of the board, the chairperson of the
 9 board finance committee, if there is one, the county corporation counsel and the
 10 county auditor, or treasurer or comptroller, in counties having no county auditor,
 11 shall be members of the board of directors by virtue of their office and as
 12 representatives of the county in which they hold the office and the board of each
 13 county shall have the right to designate such additional county directors as the
 14 bylaws authorize. The county directors shall at all times constitute not less than a
 15 majority of the total authorized number of directors. Public directors shall be
 16 appointed by the board and shall hold office at the pleasure of the board.

History: 1995 a. 27 s. 9116; 1995 a. 201 ss. 187, 239, 374; 1997 a. 39, 79; 1999 a. 83; 2005 a. 227, 357; 2011 a. 32.

17 **SECTION 80.** 59.61 (1) (a) of the statutes is amended to read:

18 59.61 (1) (a) Give such receipts therefor and file such duplicates thereof with
 19 the clerk and treasurer or comptroller, as the board directs.

History: 1995 a. 201 ss. 392, 422, 424, 425.

20 **SECTION 81.** 59.61 (3) (b) of the statutes is amended to read:

21 59.61 (3) (b) Every such depository shall on the first business day of each
 22 month, and more often when required, file with the clerk a statement of the amount
 23 of county money deposited with it during the preceding month, and the treasurer or
 24 comptroller shall at the same time file with such clerk a statement showing the

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1 amount of moneys received and disbursed by the treasurer or comptroller during the
2 previous month.

3 History: 1995 a. 201 ss. 392, 422, 424, 425.

SECTION 82. 59.61 (3) (c) of the statutes is amended to read:

4 59.61 (3) (c) The board may fix the amount of money which may be retained by
5 the treasurer or comptroller but in no case shall the sum exceed \$3,000; provided,
6 that in all counties having a population of 200,000 or more inhabitants, the treasurer
7 or comptroller may retain such sum as may be fixed by the board.

8 History: 1995 a. 201 ss. 392, 422, 424, 425.

SECTION 83. 59.61 (3) (d) of the statutes is amended to read:

9 59.61 (3) (d) Such treasurer or comptroller and clerk, whenever the cash
10 balance does not amount to the sum authorized by the board to be retained, may
11 increase it to such amount by their check on the county depository or depositories in
12 favor of such treasurer or comptroller.

13 History: 1995 a. 201 ss. 392, 422, 424, 425.

SECTION 84. 59.63 of the statutes is amended to read:

14 **59.63 Treasurer's or comptroller's disbursement of revenue.** The
15 treasurer or comptroller may make disbursements of property tax revenues and of
16 credits under s. 79.10 according to the proportions that are reported under ss. 60.33
17 (10m), 61.25 (10) and 62.09 (11) (j).

18 History: 1983 a. 395; 1985 a. 39 s. 17; 1989 a. 56 s. 259; 1995 a. 201 s. 272; Stats. 1995 s. 59.63.

SECTION 85. 59.64 (1) (e) of the statutes is amended to read:

19 59.64 (1) (e) *Fees for statements and certificates.* Every circuit or supplemental
20 court commissioner shall receive from the treasurer or comptroller \$1 per page for
21 making statements and returns required by par. (c) and \$1 for making each
22 certificate required by par. (d). All such statements and certificates shall be

1 transmitted to the clerk by certified mail and for transmitting the statements and
2 certificates the circuit or supplemental court commissioner shall receive \$1.

3 History: 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 86. 59.64 (1) (g) 3. of the statutes is amended to read:

4 59.64 (1) (g) 3. Upon presentation of the certificate or order properly signed and
5 endorsed, the treasurer or comptroller shall pay to the holder, upon surrender of the
6 certificate or order, the amount set forth in the certificate or order, and the order or
7 certificate shall in all other respects be handled by the treasurer or comptroller in
8 the same manner as all other county orders drawn upon him or her are handled.

9 History: 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 87. 59.64 (2) of the statutes is amended to read:

10 59.64 (2) SPECIAL COUNTIES; CLASSIFICATION OF CLAIMS. In counties with a
11 population of more than 300,000, the county auditor shall classify all such claims
12 according to the budgetary funds provided for in s. 59.60, against which they are
13 chargeable, before such claims are laid before such board. The county auditor shall
14 then submit with the claims chargeable against each fund, a statement of the balance
15 in such fund against which no county orders have been issued. If such balance in any
16 fund is less than the total of the claims chargeable against such fund, the auditor
17 shall call the attention of the board to that fact, and such board shall not issue county
18 orders in excess of such balance without previously appropriating to such fund an
19 additional sum at least sufficient to cover such orders. If any claims are for a purpose
20 for which no specific appropriation has been made in the budget, such claims shall
21 be considered as chargeable against the contingent fund. When the county auditor
22 countersigns any order on the treasurer or comptroller for the payment of a claim

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1 allowed the auditor shall charge such order against the fund appropriated for that
2 purpose.

3 **History:** 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 88. 59.64 (4) (a) of the statutes is amended to read:

4 59.64 (4) (a) *Issuance; limitations.* When any claim is allowed by a board, either
5 in whole or in part, the board shall direct an order to be drawn upon the treasurer
6 or comptroller in favor of the claimant for the amount so allowed, but no order except
7 for the per diem and mileage of the members of the board may be drawn in favor of
8 any claimant within 5 days after the allowance of his or her claim. Any person whose
9 claim has been allowed in part may receive the order drawn for the part so allowed
10 without prejudice to his or her right to appeal as to the part disallowed. No board
11 may issue a greater amount of orders, scrip and certificates of indebtedness than the
12 amount of the county taxes levied in the county for that year. The board may
13 authorize the issuance of orders, scrip or certificates of indebtedness at a rate of
14 interest specified thereon, but not to exceed 6% per year; except that the orders, scrip
15 and certificates of indebtedness shall bear no interest if paid and payable within one
16 month from date of issuance, and shall bear no interest after date of publication of
17 redemption notice as provided in this paragraph. The treasurer or comptroller may
18 publish a class 1 notice, under ch. 985, that the county will redeem certain
19 outstanding orders, scrip or certificates, which notice shall specify the particular
20 orders, scrip or certificates, or series thereof, then redeemable.

21 **History:** 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 89. 59.64 (4) (c) of the statutes is amended to read:

22 59.64 (4) (c) *Special counties; countersigned by auditor.* In all counties with a
23 population of 300,000 or more all orders and warrants drawn upon or against county
24 funds shall be countersigned by the county auditor; and the treasurer or comptroller

1 of the county shall make no payments of county funds for any purpose unless the
 2 order, warrant, certificate, direction or authority given the treasurer or comptroller[✓]
 3 for the payment is countersigned by the county auditor. This provision requiring the
 4 countersigning by the auditor shall apply to all laws and statutes, special and
 5 general, relative to the payment of county funds by the treasurer or comptroller[✓]
 6 except certificates or orders issued for the payment of juror, witness, interpreter,
 7 attorney, guardian ad litem and transcript fees.

8 **History:** 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 90. 59.64 (4) (d) of the statutes is amended to read:

9 **59.64 (4) (d) Examination of.** The board at its annual session, or more often
 10 if it considers it necessary, shall carefully examine the county orders returned paid
 11 by the treasurer or comptroller[✓] by comparing each order with the record of orders in
 12 the clerk's office, and cause to be entered in the record opposite to the entry of each
 13 order issued the date when the order was canceled. The board shall also make a
 14 complete list of the orders so canceled, specifying the number, date, amount, and
 15 person to whom the same is made payable, except in counties having a population
 16 of more than 500,000 750,000[✓], the name of the person to whom the same is made
 17 payable may be omitted, which statement shall be entered at length on the journal
 18 of the board; and immediately after the above requirements are complied with the
 19 orders so canceled shall be destroyed in the presence of the board.

20 **History:** 1995 a. 158 s. 9; 1995 a. 201 ss. 397, 427, 428, 430, 433; 1995 a. 225 ss. 165 to 168; 1997 a. 27, 35, 250, 252, 253; 1999 a. 32; 2001 a. 61.

SECTION 91. 59.66 (1) of the statutes is amended to read:

21 **59.66 (1) DISPOSITION OF UNCLAIMED FUNDS BY COURT CLERKS.** (a) On or before
 22 January 10 of every odd-numbered year the circuit court clerk shall file with the
 23 treasurer or comptroller[✓] of his or her county a written report under oath of all
 24 moneys, securities or funds in his or her hands or under his or her possession or

1 control where, for a period of 4 years or more, no order was made, or no step or
2 proceeding had or taken in the case, action, or proceeding in, by or through which the
3 moneys, securities or funds may have been deposited or left with the clerk or his or
4 her predecessors in office, and where no valid claim was made upon or for any such
5 moneys, securities or funds for a period of 4 years or more, and where the owner or
6 ownership of the moneys, securities or funds is unknown, or undetermined, and the
7 clerk or his or her successor in office shall hold the moneys, securities or funds,
8 together with all interest or profits, until one year after the making of the report
9 unless sooner demanded by and turned over to the legal owners thereof.

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

15 (c) On or before March 1 of the same year the treasurer or comptroller shall
16 publish in the county, as a class 3 notice, under ch. 985, the fact that he or she has
17 unclaimed moneys, securities or funds in his or her possession for disposition. If no
18 legal claim is made for the moneys, securities or funds within 90 days after the last
19 publication above provided for, then the treasurer or comptroller shall deposit the
20 moneys, securities or funds, together with all interest and profits thereon, in the
21 general fund of the county treasury, and no action may thereafter be maintained by
22 any person, firm or corporation against the county or the treasurer or comptroller for
23 the moneys, securities or funds.

History: 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

24 **SECTION 92.** 59.66 (2) (a) 1. of the statutes is amended to read:

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

20 **History:** 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

20 **SECTION 93.** 59.66 (2) (a) 2. of the statutes is amended to read:

21 59.66 (2) (a) 2. In counties with a population of ~~500,000~~ 750,000 or more, the
22 ~~treasurer~~ comptroller shall distribute to as many community-based newspapers as
23 possible, that are published in the county, a copy of the notice that is described in

1 subd. 1. The ~~treasurer~~ comptroller shall distribute these copies of notices at the same
2 time that he or she causes the notices to be published.

3 History: 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

3 **SECTION 94.** 59.66 (2) (am) of the statutes is amended to read:

4 59.66 (2) (am) Any money or security of which the treasurer or comptroller has
5 taken possession or control under par. (a) 1. and has had in his or her possession or
6 control for more than one year shall, to the extent possible, be deposited in the
7 county's general revenue fund. Money or security that is deposited under this
8 paragraph may remain in the county's general revenue fund or may be used by the
9 county until the money or security is paid or delivered to its owner, or becomes the
10 property of the county, under par. (b).

11 History: 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

11 **SECTION 95.** 59.66 (2) (b) of the statutes is amended to read:

12 59.66 (2) (b) If within 10 years from the time any such money or security is
13 delivered to the treasurer or comptroller the owner of the money or security proves
14 to the satisfaction of the treasurer or comptroller the owner's right to the possession
15 of the money or security, it shall be paid or delivered to the owner. If no such proof
16 is made, then at the end of the 10-year period the money or property shall become
17 the property of the county. Nothing in this subsection shall be construed to deprive
18 the owner of any such property of the owner's right to proceed by court action for the
19 recovery of such money or security from the treasurer or comptroller.

20 History: 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

20 **SECTION 96.** 59.66 (3) of the statutes is amended to read:

21 59.66 (3) DISPOSITION OF UNCLAIMED PERSONAL PROPERTY OTHER THAN MONEY OR
22 SECURITIES HELD BY COUNTY INSTITUTIONS, CORONERS, MEDICAL EXAMINERS, OR SHERIFFS.
23 All personal property other than money or securities of a deceased person who at the
24 time of his or her death is a patient at any county institution or whose body is taken

1 in charge by the coroner or medical examiner shall be preserved by the
2 superintendent of the institution, the coroner, or the medical examiner for one year
3 unless the property is claimed sooner by a person having the legal right to the
4 property. Annually on July 1 the superintendent, coroner, or medical examiner shall
5 make a verified written report listing all personal property which has remained in
6 that person's custody for one year without being claimed and giving all facts as to
7 ownership of the property as that person's records contain. The superintendent,
8 coroner, or medical examiner shall file the report with the sheriff of the county and
9 deliver the property to the sheriff, who shall issue a receipt for the property.
10 Thereupon the superintendent, coroner, or medical examiner shall be discharged
11 from further liability for the property, title to which shall then vest in the county. Any
12 property which is left at the county jail for a period of one year after the prisoner has
13 been discharged, transferred, or committed and any property, found or stolen, which
14 comes into the hands of the sheriff and in any case remains unclaimed for a period
15 of one year, shall be sold as prescribed in this subsection. The sheriff shall, on or
16 before August 1 annually, post a notice in 3 public places in the county, briefly
17 describing the property and stating that the sheriff will sell the property at public
18 auction on a certain date and at a specified physical location or Internet site, which
19 auction shall be held accordingly. Any of the property which is not disposed of at the
20 auction shall be sold for the best price obtainable, and if the property cannot be
21 disposed of by sale, shall be destroyed in the presence of the sheriff. The sheriff shall,
22 on or before September 1 annually, remit the proceeds of the auction or general sale
23 to the treasurer or comptroller and shall file a verified report of the sheriff's action

1 in connection therewith. The proceeds shall become a part of the general fund of the
2 county.

3 History: 1995 a. 201 ss. 400, 458 to 462; 1995 a. 225 ss. 171, 172; 1997 a. 35; 1999 a. 93; 2009 a. 253.

SECTION 97. 59.70 (16) (a) 2. of the statutes is amended to read:

4 59.70 (16) (a) 2. The board of appraisers shall consist of 3 members, one who
5 is appointed by the terminating county, one by the commission and one by the other
6 2 members of the appraisal board. If the 2 appraisers cannot agree on the
7 appointment of the 3rd appraiser within 30 days, the commission may appoint the
8 3rd appraiser. The commission shall pay to the treasurer or comptroller of the
9 terminating county an amount equal to that county's share in the net assets of the
10 commission, proportionate to the county's financial contribution to the mosquito
11 control district. The terminating county shall remain liable for its allocated share
12 of the contractual obligations of the mosquito control district.

13 History: 1995 a. 201 ss. 108, 109, 133, 150, 161, 163, 172, 214 to 216, 218 to 221, 437 to 442, 438, 449 to 451, 455, 456; 1995 a. 227; 1997 a. 35; 1999 a. 150 s. 672; 2005 a. 149.

SECTION 98. 59.70 (17) (b) of the statutes is amended to read:

14 59.70 (17) (b) When such an emergency exists the committee may draw on the
15 contingent fund, if available, an amount not to exceed \$5,000 which shall be
16 disbursed upon certification of the committee for the purposes specified in par. (a) as
17 they relate to worm or insect pests; the treasurer or comptroller shall pay the
18 amounts so certified. No disbursement shall be made by the committee unless the
19 owner of the premises affected has requested the committee to take steps to suppress
20 or control the pests or when steps have been undertaken by another authority.

21 History: 1995 a. 201 ss. 108, 109, 133, 150, 161, 163, 172, 214 to 216, 218 to 221, 437 to 442, 438, 449 to 451, 455, 456; 1995 a. 227; 1997 a. 35; 1999 a. 150 s. 672; 2005 a. 149.

SECTION 99. 59.72 (3m) (a) (intro.) of the statutes is amended to read:

22 59.72 (3m) (a) (intro.) If the board has established a land information office
23 under sub. (3), the board shall have a land information council consisting of not less

1 than 8 members. The council shall consist of the register of deeds, the treasurer or
2 comptroller, and, if one has been appointed, the real property lister or their designees
3 and the following members appointed by the board for terms prescribed by the board:

History: 1989 a. 31, 339; 1995 a. 201 s. 457; Stats. 1995 s. 59.72; 1997 a. 27 ss. 2175aj to 2175c, 9456 (3m); 2001 a. 16, 104; 2003 a. 33 s. 2811; 2003 a. 48 ss. 10, 11; 2003 a. 206 ss. 8 to 9, 23, 24; 2005 a. 25 ss. 1236 to 1238, 2493; 2009 a. 314.

4 **SECTION 100.** 59.78 of the statutes is amended to read:

5 **59.78 Special counties; classification of claims.** In counties containing a
6 population of more than three hundred thousand, the county auditor shall classify
7 all such claims according to the budgetary funds provided for in s. 59.84, against
8 which they are chargeable, before such claims are laid before such board. The county
9 auditor shall then submit with the claims chargeable against each fund, a statement
10 of the balance in such fund against which no county orders have been issued. If such
11 balance in any fund is less than the total of the claims chargeable against such fund,
12 the auditor shall call the attention of the board to that fact, and such board shall not
13 issue county orders in excess of such balance without previously appropriating to
14 such fund an additional sum at least sufficient to cover such orders. If any claims
15 or claim shall be for a purpose for which no specific appropriation has been made in
16 the budget, such claim or claims shall be considered as chargeable against the
17 contingent fund. When the county auditor countersigns any order on the county
18 treasurer or comptroller for the payment of a claim allowed the auditor shall charge
19 such order against the fund appropriated for that purpose.

History: 1991 a. 316.

20 **SECTION 101.** 59.81 of the statutes is amended to read:

21 **59.81 Cash flow, Milwaukee.** In counties having a population of 500,000
22 750,000 or more, the treasurer comptroller may be designated as the custodian for
23 all cash received in an escrow, trust, bailment or safekeeping capacity by any other
24 department of the county. This section is not applicable to the clerk of circuit court

1 or any other depository specifically designated by a court of law or by a donor or other
2 bailor even if the other depository retains control over such funds and the ultimate
3 disposition. The ~~treasurer~~ comptroller may commingle this cash with general
4 revenue cash and subject these funds to a common investment policy. Any interest
5 earned on such investment reverts to the general fund of the county.

6 *History:* 1975 c. 41; 1995 a. 201 s. 271; Stats. 1995 s. 59.81.

SECTION 102. 59.85 (1) (d) of the statutes is amended to read:

7 59.85 (1) (d) "County" means any county having a population of 500,000
8 750,000 or more.

9 *History:* 2007 a. 115.

SECTION 103. 59.85 (7) (a) of the statutes is amended to read:

10 59.85 (7) (a) All appropriation bonds shall be registered by the county clerk or
11 ~~county treasurer~~ comptroller of the county issuing the appropriation bonds, or such
12 other officers or agents, including fiscal agents, as the board may determine. After
13 registration, no transfer of an appropriation bond is valid unless made by the
14 registered owner's duly authorized attorney, on the records of the county and
15 similarly noted on the appropriation bond. The county may treat the registered
16 owner as the owner of the appropriation bond for all purposes. Payments of principal
17 and interest shall be by electronic funds transfer, check, share draft, or other draft
18 to the registered owner at the owner's address as it appears on the register, unless
19 the board has otherwise provided. Information in the register is not available for
20 inspection and copying under s. 19.35 (1). The board may make any other provision
21 respecting registration as it considers necessary or desirable.

22 *History:* 2007 a. 115.

SECTION 104. 59.85 (7) (b) of the statutes is amended to read:

23 59.85 (7) (b) The board may appoint one or more trustees or fiscal agents for
24 each issue of appropriation bonds. The ~~county treasurer~~ comptroller may be

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.

History: 2007 a. 115.

12 **SECTION 105.** 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.

History: 2007 a. 115.

18 **SECTION 106.** 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 to the county comptroller under s. 59.255,
 21 on forms provided by the department of revenue, a statement showing the total
 22 amount of all taxes levied in the village.

History: 1977 c. 305 s. 64; 1983 a. 395; 1985 a. 39 s. 17; 1989 a. 113; 1991 a. 39. 316; 2001 a. 107; 2003 a. 47; 2009 a. 3.

23 **SECTION 107.** 61.25 (10) of the statutes is amended to read:

1 61.25 (10) To notify the treasurer, or the comptroller under s. 59.255, of the
 2 county in which the village is located, by February 20, of the proportion of property
 3 tax revenue and of the credits under s. 79.10 that is to be disbursed by the taxation
 4 district treasurer to each taxing jurisdiction located in the village.

History: 1977 c. 305 s. 64; 1983 a. 395; 1985 a. 39 s. 17; 1989 a. 113; 1991 a. 39, 316; 2001 a. 107; 2003 a. 47; 2009 a. 3.

5 **SECTION 108.** 63.01 (4) of the statutes is amended to read:

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

History: 1983 a. 148 ss. 2, 8; 1983 a. 538; 1985 a. 29 s. 3202 (56); 1995 a. 201.

11 **SECTION 109.** 63.03 (2) (jm) of the statutes is created to read:

12 63.03 (2) (jm) Deputy county comptroller under s. 59.255 (2).

13 **SECTION 110.** 66.0114 (1) (bm) of the statutes is amended to read:

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

1 the amount required by law to be paid on the actions entered during the preceding
 2 month on or before the first day of the next succeeding month. The governing body
 3 of the city, village, town sanitary district, or public inland lake protection and
 4 rehabilitation district shall by ordinance designate the official to receive the
 5 penalties and the terms under which the official qualifies.

History: 1971 c. 278; 1973 c. 336; 1975 c. 231; 1977 c. 29, 182, 269, 272, 305, 418, 447, 449; 1979 c. 32 s. 92 (17); 1979 c. 110 s. 60 (13); 1979 c. 331; 1981 c. 20, 317; 1983 a. 418 s. 8; 1987 a. 27, 389; Sup. Ct. Order, 146 Wis. 2d xiii (1988); 1989 a. 107; 1991 a. 39, 40, 189; 1993 a. 16, 167, 246, 491; 1995 a. 201, 349; 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 278 to 283; Stats. 1999 s. 66.0114; 2001 a. 16; 2003 a. 33, 139, 326.

6 **SECTION 111.** 66.0114 (3) (c) of the statutes is amended to read:

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

History: 1971 c. 278; 1973 c. 336; 1975 c. 231; 1977 c. 29, 182, 269, 272, 305, 418, 447, 449; 1979 c. 32 s. 92 (17); 1979 c. 110 s. 60 (13); 1979 c. 331; 1981 c. 20, 317; 1983 a. 418 s. 8; 1987 a. 27, 389; Sup. Ct. Order, 146 Wis. 2d xiii (1988); 1989 a. 107; 1991 a. 39, 40, 189; 1993 a. 16, 167, 246, 491; 1995 a. 201, 349; 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 278 to 283; Stats. 1999 s. 66.0114; 2001 a. 16; 2003 a. 33, 139, 326.

14 **SECTION 112.** 66.0235 (5) of the statutes, as affected by 2011 Wisconsin Act 32,

15 is amended to read:

16 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local
 17 governmental units, or committees selected for that purpose, acting together,
 18 constitute an apportionment board. When a local governmental unit is dissolved
 19 because all of its territory is transferred the board or council of the local
 20 governmental unit existing at the time of dissolution shall, for the purpose of this
 21 section, continue to exist as the governing body of the local governmental unit until
 22 there has been an apportionment of assets by agreement of the interested local
 23 governmental units or by an order of the circuit court. After an agreement for

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

History: 1971 c. 125 s. 521; 1971 c. 154; 1973 c. 90; 1975 c. 41; 1977 c. 29 ss. 699, 700, 1646 (3), 1648 (1), 1654 (2), (8) (c); 1981 c. 169; 1985 a. 29; 1985 a. 225 ss. 32 to 38, 100; 1987 a. 399; 1989 a. 31; 1991 a. 39, 316; 1993 a. 399; 1995 a. 27 ss. 3313, 3314, 9145 (1); 1995 a. 216, 225; 1997 a. 27, 237; 1999 a. 150 s. 75; Stats. 1999 s. 66.0235; 2011 a. 32.

22 **SECTION 113.** 66.0309 (14) (a) of the statutes is amended to read:
23 66.0309 (14) (a) For the purpose of providing funds to meet the expenses of a
24 regional planning commission, the commission shall annually on or before October

1 1 prepare and approve a budget reflecting the cost of its operation and services to the
 2 local governmental units within the region. The amount of the budget charged to any
 3 local governmental unit shall be in the proportion of the equalized value for tax
 4 purposes of the land, buildings, and other improvements on the land of the local
 5 governmental unit, within the region, to the total equalized value within the region.
 6 The amount charged to a local governmental unit shall not exceed .003 percent of
 7 equalized value under its jurisdiction and within the region, unless the governing
 8 body of the unit expressly approves the amount in excess of that percentage. All tax
 9 or other revenues raised for a regional planning commission shall be forwarded by
 10 the treasurer of the local unit or the county comptroller under s. 59.255 to the
 11 treasurer of the commission on written order of the treasurer of the commission.

History: 1971 c. 225, 227; 1977 c. 29, 187, 418; 1979 c. 110, 175, 248; 1979 c. 361 s. 112; 1991 a. 316; 1993 a. 184, 246; 1995 a. 27 s. 9116 (5); 1995 a. 225, 227; 1999 a. 9; 1999 a. 150 ss. 608 to 612; Stats. 1999 s. 66.0309; 2001 a. 103; 2009 a. 177; 2011 a. 32.

12 **SECTION 114.** 66.0505 (3) (a) 1. of the statutes is amended to read:

13 66.0505 (3) (a) 1. Notwithstanding the provisions of s. 59.10 (1) (c), (2) (c), (3)
 14 (f) to (j), 60.32, 61.193, 61.32, or 62.09 (6), an elective officer may send written
 15 notification to the clerk and treasurer of the political subdivision, or the county
 16 comptroller under s. 59.255, on whose governing body he or she serves that he or she
 17 wishes to refuse to accept the salary that he or she is otherwise entitled to receive.

History: 1991 a. 316; 1993 a. 213; 1999 a. 150 s. 312; Stats. 1999 s. 66.0505; 2007 a. 49; 2009 a. 173.

18 **SECTION 115.** 66.0505 (3) (a) 4. of the statutes is amended to read:

19 66.0505 (3) (a) 4. If a clerk and treasurer or the county comptroller under s.
 20 59.255 receive notification as described in subd. 2. or 3., the treasurer or comptroller
 21 may not pay the elective officer his or her salary during the time period to which the
 22 notification applies. Upon receipt of such notification, the political subdivision's
 23 treasurer or the county comptroller under s. 59.255 shall not pay the elective officer

1 the salary that he or she is otherwise entitled to receive, beginning with the first pay
2 period that commences after notification applies.

3 **History:** 1991 a. 316; 1993 a. 213; 1999 a. 150 s. 312; Stats. 1999 s. 66.0505; 2007 a. 49; 2009 a. 173.

SECTION 116. 66.0505 (3) (a) 4. of the statutes is amended to read:

4 66.0505 (3) (a) 4. ~~If a clerk and treasurer or the county comptroller under s.
5 59.255 receive notification as described in subd. 2. or 3., the treasurer or comptroller
6 may not pay the elective officer his or her salary during the time period to which the
7 notification applies. Upon receipt of such notification, the political subdivision's
8 treasurer or the county comptroller under s. 59.255 shall not pay the elective officer
9 the salary that he or she is otherwise entitled to receive, beginning with the first pay
10 period that commences after notification applies.~~

11 **History:** 1991 a. 316; 1993 a. 213; 1999 a. 150 s. 312; Stats. 1999 s. 66.0505; 2007 a. 49; 2009 a. 173.

SECTION 117. 66.0505 (3) (b) of the statutes is amended to read:

12 66.0505 (3) (b) An elective officer, or officer-elect, who sends the written
13 notification described under par. (a) may not rescind the notification. If an elective
14 officer's notification no longer applies, the political subdivision's treasurer or the
15 county comptroller under s. 59.255 shall pay the elective officer any salary that he
16 or she is entitled to receive, beginning with the first pay period that commences after
17 the expiration of the notification.

18 **History:** 1991 a. 316; 1993 a. 213; 1999 a. 150 s. 312; Stats. 1999 s. 66.0505; 2007 a. 49; 2009 a. 173.

SECTION 118. 66.0607 (1) of the statutes is amended to read:

19 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,
20 in a county, city, village, town, or school district, all disbursements from the treasury
21 shall be made by the treasurer or the county comptroller under s. 59.255 upon the
22 written order of the county, city, village, town, or school clerk after proper vouchers
23 have been filed in the office of the clerk. If the statutes provide for payment by the
24 treasurer or comptroller without an order of the clerk, the clerk shall draw and

1 deliver to the treasurer or comptroller an order for the payment before or at the time
 2 that the payment is required to be made by the treasurer or comptroller. This section
 3 applies to all special and general provisions of the statutes relative to the
 4 disbursement of money from the county, city, village, town, or school district treasury
 5 except s. 67.10 (2).

History: 1971 c. 154; 1971 c. 211 s. 124; 1977 c. 142, 225; 1979 c. 318; 1981 c. 20; 1983 a. 145; 1983 a. 189 s. 329 (21); 1983 a. 192 s. 303 (2); 1983 a. 368, 538; 1985 a. 91, 225; 1989 a. 56 s. 258; 1993 a. 399; 1999 a. 150 s. 109; Stats. 1999 s. 66.0607; 2001 a. 16.

6 **SECTION 119. 66.0607 (3)** of the statutes is amended to read:

7 66.0607 (3) Except as provided in subs. (2), (3m) and (5), disbursements of
 8 county, city, village, town or school district funds from demand deposits shall be by
 9 draft or order check and withdrawals from savings or time deposits shall be by
 10 written transfer order. Written transfer orders may be executed only for the purpose
 11 of transferring deposits to an authorized deposit of the public depositor in the same
 12 or another authorized public depository. The transfer shall be made directly by the
 13 public depository from which the withdrawal is made. No draft or order check issued
 14 under this subsection may be released to the payee, nor is the draft or order check
 15 valid, unless signed by the clerk and treasurer or the county comptroller under s.
 16 59.255. No transfer order is valid unless signed by the clerk and the treasurer or the
 17 county comptroller under s. 59.255. Unless otherwise directed by ordinance or
 18 resolution adopted by the governing body, a certified copy of which shall be filed with
 19 each public depository concerned, the chairperson of the county board, mayor, village
 20 president, town chairperson or school district president shall countersign all drafts
 21 or order checks and all transfer orders. The governing body may also, by ordinance
 22 or resolution, authorize additional signatures. In lieu of the personal signatures of
 23 the clerk and treasurer or the county comptroller under s. 59.255 and any other
 24 required signature, the facsimile signature adopted by the person and approved by

1 the governing body may be affixed to the draft, order check or transfer order. The
 2 use of a facsimile signature does not relieve an official from any liability to which the
 3 official is otherwise subject, including the unauthorized use of the facsimile
 4 signature. A public depository is fully warranted and protected in making payment
 5 on any draft or order check or transferring pursuant to a transfer order bearing a
 6 facsimile signature affixed as provided by this subsection notwithstanding that the
 7 facsimile signature may have been affixed without the authority of the designated
 8 persons.

History: 1971 c. 154; 1971 c. 211 s. 124; 1977 c. 142, 225; 1979 c. 318; 1981 c. 20; 1983 a. 145; 1983 a. 189 s. 329 (21); 1983 a. 192 s. 303 (2); 1983 a. 368, 538; 1985 a. 91, 225; 1989 a. 56 s. 258; 1993 a. 399; 1999 a. 150 s. 109; Stats. 1999 s. 66.0607; 2001 a. 16.

9 **SECTION 120. 66.0607 (3m)** of the statutes is amended to read:

10 66.0607 (3m) A county, city, village, town or school district may process periodic
 11 payments through the use of money transfer techniques, including direct deposit,
 12 electronic funds transfer and automated clearinghouse methods. The county,
 13 municipal or school district treasurer, or the county comptroller under s. 59.255,
 14 shall keep a record of the date, payee and amount of each disbursement made by a
 15 money transfer technique.

History: 1971 c. 154; 1971 c. 211 s. 124; 1977 c. 142, 225; 1979 c. 318; 1981 c. 20; 1983 a. 145; 1983 a. 189 s. 329 (21); 1983 a. 192 s. 303 (2); 1983 a. 368, 538; 1985 a. 91, 225; 1989 a. 56 s. 258; 1993 a. 399; 1999 a. 150 s. 109; Stats. 1999 s. 66.0607; 2001 a. 16.

16 **SECTION 121. 66.0711 (2)** of the statutes is amended to read:

17 66.0711 (2) Every bid received for any public improvement which is not to be
 18 paid wholly in cash shall contain a provision that all payments made in cash by the
 19 local governmental unit as provided by contract or made on special assessments are
 20 subject to a specified rate of discount. The treasurer of the local governmental unit
 21 or the county comptroller under s. 59.255 shall issue a receipt for every payment
 22 made on any special assessment, stating the date and amount of the cash payment,
 23 the discount and the total credit including the discount on a specified special

assessment. The treasurer or comptroller shall on the same day deliver a duplicate of the receipt to the clerk, who shall credit the specified assessments accordingly. All moneys so received shall be paid to the contractor as provided by the contract.

History: 1999 a. 150 ss. 202, 507, 508.

SECTION 122. 66.0713 (2) (a) of the statutes is amended to read:

66.0713 (2) (a) If a public improvement has been made and has been accepted by the governing body of the local governmental unit, it may issue to the contractor for the public improvement a contractor's certificate as to each parcel of land against which special assessments have been levied for the unpaid balance of the amount chargeable to the parcel, describing each parcel. The certificate shall be substantially in the following form:

\$.... No.

(name of local governmental unit)

CONTRACTOR'S CERTIFICATE

FOR CONSTRUCTION OF

(name of local governmental unit)

ISSUED PURSUANT TO

SECTION 66.0713 (2), WIS. STATS.

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

1 If the unpaid balance due is not paid to the treasurer or the county comptroller[✓]
 2 under s. 59.255[✓] of (name of local governmental unit) before the first day of the
 3 following December, that amount shall be extended upon the tax roll of the (name of
 4 local governmental unit) against the property above described as listed in the tax
 5 roll, and collected as provided by law.

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

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

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

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

15

16 (Mayor, President, Chairperson)

17 Countersigned:

18

19 Clerk, (name of local governmental unit)

20 ASSIGNMENT RECORD

21 Assigned by (Original Contractor) to (Name of Assignee) of
 22 (Address of Assignee) (Date and signature of clerk)

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

23 **SECTION 123. 66.0713 (2) (b) of the statutes is amended to read:**

1 66.0713 (2) (b) A contractor's certificate is not a liability of a local governmental
2 unit and shall so state in boldface type printed on the face of the certificate. Upon
3 issuance of a certificate, the clerk of the local governmental unit shall immediately
4 deliver to the treasurer of the local governmental unit or the county comptroller
5 under s. 59.255 a schedule of each certificate showing the date, amount, number, date
6 of maturity, person to whom issued and parcel of land against which the assessment
7 is made. The treasurer or comptroller shall notify, by mail, the owner of the parcel,
8 as the owner appears on the last assessment roll, that payment is due on the
9 certificate at the office of the treasurer or comptroller, and if the owner pays the
10 amount due, the clerk shall pay that amount to the registered holder of the
11 certificate, and shall endorse the payment on the face of the certificate and on the
12 clerk's record of the certificate. The clerk shall keep a record of the names of the
13 persons, firms or corporations to whom contractor's certificates are issued and of the
14 assignees of certificates when the assignment is known to the clerk. Assignments
15 of contractor's certificates are invalid unless recorded in the office of the clerk of the
16 local governmental unit and the fact of recording is endorsed on the certificate. Upon
17 final payment of the certificate, the certificate shall be delivered to the treasurer of
18 the local governmental unit and by the treasurer or comptroller delivered to the clerk. On the first
19 of each month, to and including December 1, the treasurer shall certify to the clerk
20 a detailed statement of all payments made on certificates.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

21 **SECTION 124.** 66.0713 (2) (c) of the statutes is amended to read:

22 66.0713 (2) (c) If a contractor's certificate is not paid before December 1 in the
23 year in which issued, the comptroller or clerk of the local governmental unit shall
24 include in the statement of special assessments to be placed in the next tax roll an

or the county comptroller under s. 59.255

1 amount sufficient to pay the certificate, with interest from the date of the certificate
2 to the following January 1, and the proceedings for the collection of that amount shall
3 be the same as the proceedings for the collection of general property taxes, except as
4 otherwise provided in this section. The delinquent taxes shall be returned to the
5 county treasurer in trust for collection and not for credit. All moneys collected by the
6 treasurer of the local governmental unit or by the county treasurer and remitted to
7 the treasurer ^{or comptroller} of the local governmental unit on account of the special assessments
8 shall be delivered to the owner of the contractor's certificate on demand.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

9 **SECTION 125.** 66.0713 (4) (ba) of the statutes is amended to read:

10 66.0713 (4) (ba) Payments of principal and interest shall conform as nearly as
11 possible to the payments to be made on the installments of the assessment, and the
12 principal and interest to be paid on the bonds shall not exceed the principal and
13 interest to be received on the assessment. All collections of installments of the
14 special assessments levied to pay for the public improvement, either before or after
15 delinquency, shall be placed by the treasurer of the local governmental unit or the
16 county comptroller under s. 59.255 in a special debt service fund designated and
17 identified for the bond issue and shall be used only for the payment of the bonds and
18 interest of the issue. Any surplus in the debt service fund after all bonds and interest
19 are fully paid shall be paid into the general fund.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

20 **SECTION 126.** 66.0713 (4) (d) of the statutes is amended to read:

21 66.0713 (4) (d) Principal and interest collected on the underlying special
22 assessments and interest collected on the delinquent special assessments and on
23 delinquent tax certificates issued for the delinquent assessments shall be paid by the

1 treasurer of the local governmental unit or the county comptroller under s. 59.255
 2 out of the debt service fund created for the issue of the bonds to the registered holder
 3 of the bonds upon the presentation and surrender of the coupons due attached to the
 4 bonds. If any installment of the special assessment entered in the tax roll is not paid
 5 to the treasurer of the local governmental unit or the county comptroller under s.
 6 59.255 with the other taxes, it shall be returned to the county treasurer or the county
 7 comptroller under s. 59.255 as delinquent in trust for collection.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

8 **SECTION 127.** 66.0713 (4) (e) of the statutes is amended to read:

9 66.0713 (4) (e) If the tax certificate resulting from the delinquent special
 10 assessment is redeemed by any person other than the county, the county treasurer
 11 or the county comptroller under s. 59.255 shall pay to the local governmental unit
 12 the full amount received for the tax certificate, including interest, and the treasurer
 13 of the local governmental unit or the county comptroller under s. 59.255 shall then
 14 pay the amount of the remittance into a special debt service fund created for the
 15 payment of the special assessment B bonds.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

16 **SECTION 128.** 66.0713 (5) (b) 4. of the statutes is amended to read:

17 66.0713 (5) (b) 4. All collections of principal and interest on the underlying
 18 special assessments and installments, either before or after delinquency and after
 19 issuance of a tax certificate under s. 74.57, shall be placed by the treasurer of the local
 20 governmental unit or the county comptroller under s. 59.255 in a special debt service
 21 fund created, designated and identified for the issue of the bonds and used only for
 22 payment of the bonds and interest on the bonds to the holders of the bonds or coupons

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

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

3 **SECTION 129.** 66.0713 (5) (b) 5. of the statutes is amended to read:

4 66.0713 (5) (b) 5. If the tax certificate is redeemed by any person other than the
5 county, the county treasurer or the county comptroller under s. 59.255 shall pay to
6 the local governmental unit the full amount received for the certificate, including
7 interest, and the treasurer of the local governmental unit or the county comptroller
8 under s. 59.255 shall pay the amount of the remittance into the special debt service
9 fund created for the payment of the bonds.

History: 1973 c. 172; 1977 c. 29 s. 1646 (3); 1977 c. 391; 1979 c. 110 s. 60 (13); 1981 c. 390 s. 252; 1983 a. 24; 1983 a. 189 ss. 66, 329 (14); 1983 a. 192; 1983 a. 207 ss. 32, 33, 93 (8); 1987 a. 197, 378, 403; 1991 a. 237, 316; 1993 a. 184; 1997 a. 250; 1999 a. 150 ss. 203, 502, 503, 509 to 513, 516, 517, 519, 522, 523; Stats. 1999 s. 66.0713; 2005 a. 253.

10 **SECTION 130.** 66.0715 (3) (d) of the statutes is amended to read:

11 66.0715 (3) (d) If any installment entered in the tax roll is not paid to the
12 treasurer of the local governmental unit or the county comptroller under s. 59.255
13 with the other taxes it shall be returned to the county as delinquent and accepted and
14 collected by the county in the same manner as delinquent general taxes on real
15 estate, except as otherwise provided in this section.

History: 1999 a. 150 ss. 204, 205, 514, 537.

16 **SECTION 131.** 66.0715 (3) (e) of the statutes is amended to read:

17 66.0715 (3) (e) If the governing body determines to permit special assessments
18 for a local improvement to be paid in installments it shall publish a class 1 notice,
19 under ch. 985. The notice shall be substantially in the following form:

20 **INSTALLMENT ASSESSMENT NOTICE**

21 Notice is hereby given that a contract has been (or is about to be) let for (describe
22 the improvement) and that the amount of the special assessment for the
23 improvement has been determined as to each parcel of real estate affected and a

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

12 Dated....
 13 [Clerk of (name of local governmental unit)]

History: 1999 a. 150 ss. 204, 205, 514, 537.

14 **SECTION 132.** 66.0923 (9) of the statutes is amended to read:

15 66.0923 (9) AUDITORIUM FUND. A joint county-city auditorium fund shall be
 16 created and established in a public depository to be specified in the ordinance. The
 17 treasurer of the respective county, or the county comptroller under s. 59.255, and city
 18 shall pay into the fund the amounts specified by the ordinance and resolutions of the
 19 respective municipalities when the amounts have been collected. All of the moneys
 20 which come into the fund are appropriated to the board for the execution of its
 21 functions as provided by the ordinance and the resolutions of the respective
 22 municipalities. The moneys in the fund shall be paid out by the treasurer of the
 23 auditorium board only upon the approval or direction of the board.

History: 1979 c. 110; 1983 a. 189; 1983 a. 192 s. 303 (1); 1999 a. 150 ss. 261, 489, 490; Stats. 1999 s. 66.0923; 2001 a. 30 s. 45.

24 **SECTION 133.** 66.0925 (9) of the statutes is amended to read:

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.

History: 1983 a. 189; 1983 a. 192 ss. 151, 303 (1); 1991 a. 316; 1995 a. 201; 1999 a. 150 s. 491; Stats. 1999 s. 66.0925; 2011 a. 32.

10 **SECTION 134.** 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.

History: 1977 c. 29; 1983 a. 189; 1983 a. 192 s. 303 (1); 1993 a. 246; 1999 a. 150 ss. 262, 480 to 483; Stats. 1999 s. 66.0927.

20 **SECTION 135.** 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

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

History: 2003 a. 214 ss. 15, 86 to 91.

7 **SECTION 136.** 66.1105 (4m) (ae) 2. of the statutes is amended to read:

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

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41; s. 13.92 (2) (i).

14 **SECTION 137.** 66.1105 (6) (c) of the statutes is amended to read:

15 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), (f),
 16 or (g) all tax increments received with respect to a tax incremental district shall,
 17 upon receipt by the city treasurer, be deposited into a special fund for that district.
 18 The city treasurer may deposit additional moneys into such fund pursuant to an
 19 appropriation by the common council. No moneys may be paid out of such fund
 20 except to pay project costs with respect to that district, to reimburse the city for such
 21 payments, to pay project costs of a district under par. (d), (dm), (e), (f), or (g) or to
 22 satisfy claims of holders of bonds or notes issued with respect to such district. Subject
 23 to par. (d), (dm), (e), (f), or (g), moneys paid out of the fund to pay project costs with

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

History: 1975 c. 105, 199, 311; 1977 c. 29 ss. 724m, 725, 1646 (1), (3); 1977 c. 418; 1979 c. 221, 343; 1979 c. 361 s. 112; 1981 c. 20, 317; 1983 a. 27, 31, 207, 320, 405, 538; 1985 a. 29, 39, 285; 1987 a. 27, 186, 395; 1989 a. 31, 336; 1993 a. 293, 337, 399; 1995 a. 27 ss. 3330c to 3337, 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 335; 1997 a. 3, 27, 237, 252; 1999 a. 9; 1999 a. 150 ss. 457 to 472; Stats. 1999 s. 66.1105; 2001 a. 5, 11, 16, 104; 2003 a. 34, 46, 126, 127, 194, 320, 326; 2005 a. 6, 13, 46, 328, 331, 385; 2007 a. 2, 10, 21, 41, 43, 57, 73, 96; 2009 a. 5, 28, 67, 170, 176, 310, 312; 2011 a. 10, 12, 32, 40, 41; s. 13.92 (2) (i).

13 **SECTION 138.** 66.1106 (8) of the statutes is amended to read:

14 **66.1106 (8) SETTLEMENT FOR ENVIRONMENTAL REMEDIATION TAX INCREMENTS.**
 15 Every officer charged by law to collect and settle general property taxes shall, on the
 16 settlement dates provided by law, pay to the treasurer of a political subdivision or the
 17 county comptroller under s. 59.255 from all general property taxes collected by the
 18 officer the proportion of the environmental remediation tax increment due the
 19 political subdivision that the general property taxes collected bears to the total
 20 general property taxes levied, exclusive of levies for state trust fund loans, state
 21 taxes and state special charges.

History: 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 473 to 478; Stats. 1999 s. 66.1106; 1999 a. 185 s. 59; 2003 a. 126; 2005 a. 246, 418; 2009 a. 28, 66, 312; s. 13.92 (2) (i).

22 **SECTION 139.** 66.1106 (9) of the statutes is amended to read:

1 66.1106 (9) SEPARATE ACCOUNTING REQUIRED. An environmental remediation tax
 2 increment received with respect to a parcel or contiguous parcels of land that is
 3 subject to this section shall be deposited in a separate fund by the treasurer of the
 4 political subdivision or the county comptroller under s. 59.255. No money may be
 5 paid out of the fund except to pay eligible costs for a parcel or contiguous parcels of
 6 land or to reimburse the political subdivision for such costs. If an environmental
 7 remediation tax increment that has been collected with respect to a parcel of land
 8 remains in the fund after the period of certification has expired, it shall be paid to
 9 the treasurers, or the county comptroller under s. 59.255, of the taxing jurisdictions
 10 in which the parcel is located in proportion to the relative share of those taxing
 11 jurisdictions in the most recent levy of general property taxes on the parcel.

History: 1997 a. 27; 1999 a. 9; 1999 a. 150 ss. 473 to 478; Stats. 1999 s. 66.1106; 1999 a. 185 s. 59; 2003 a. 126; 2005 a. 246, 418; 2009 a. 28, 66, 312; s. 13.92 (2) (i).

12 **SECTION 140.** 67.09 (1) of the statutes is amended to read:

13 67.09 (1) All municipal obligations may be payable to bearer or may be
 14 registered as to the principal or principal and interest by the clerk or treasurer of the
 15 municipality or the county comptroller under s. 59.255 issuing them or such other
 16 officers or agents, including fiscal agents under s. 67.10 (2), as the governing body
 17 of the municipality determines. Registrations shall be recorded.

History: 1983 a. 24; 1987 a. 197; 1991 a. 316.

18 **SECTION 141.** 67.10 (9) (b) of the statutes is amended to read:

19 67.10 (9) (b) Any municipality, by resolution adopted by its legislative body,
 20 may use the following procedure in accounting for and canceling coupons and other
 21 municipal obligations. All coupons and other municipal obligations paid by a fiscal
 22 agent under sub. (2), at their maturities, shall be canceled and destroyed by the fiscal
 23 agent. The fiscal agent shall periodically deliver a certificate to such effect to the
 24 municipality. A municipality following this procedure which has a treasurer, county

1 comptroller under s. 59.255, or other designated officer or agent who is also a paying
2 agent for outstanding coupons or other municipal obligations or which has more than
3 one fiscal agent may arrange for the delivery of canceled coupons and other
4 municipal obligations to a designated fiscal agent for the purpose of having the
5 coupons and other municipal obligations destroyed. The designated fiscal agent
6 shall periodically furnish and deliver to the municipality a certificate evidencing the
7 destruction of the coupons and other municipal obligations. Any municipality, prior
8 to authorizing the fiscal agent to cancel and destroy coupons and other municipal
9 obligations, shall enter into an agreement with the fiscal agent providing for such
10 cancellation and destruction. The local governing body of any municipality
11 operating under this paragraph may establish rules or procedures it finds
12 appropriate to carry out this provision effectively.

History: 1975 c. 221; 1977 c. 150; 1979 c. 90; 1981 c. 282; 1983 a. 24, 207; 1987 a. 197; 1989 a. 366; 1995 a. 225; 1999 a. 150 s. 672; 2001 a. 30.

13 **SECTION 142.** 67.16 (2) (b) of the statutes is amended to read:

14 67.16 (2) (b) The issue of general obligation-local improvement bonds shall be
15 in an amount not exceeding the aggregate unpaid special assessments levied for the
16 public improvement that the issue is to finance. A single issue of the bonds may be
17 used to finance one or more different local improvements for which special
18 assessments are authorized to be made in the same year. Sections 67.035, 67.06,
19 67.07, 67.08 and 67.11, where not contrary to the provisions of this section, apply to
20 the bonds. The bonds shall mature in the same number of installments as the
21 underlying special assessments, but the date of maturity of each installment of the
22 bonds shall be fixed in October, November or December. The first maturity of the
23 bonds may be in the 2nd year following the date of levy of the first installment of the
24 underlying special assessment. At the time that the bonds are authorized, the

1 governing body of the local governmental unit shall levy a tax upon all the taxable
2 property of the local governmental unit sufficient to provide for the payment of the
3 principal and interest of the bonds at maturity. The tax levy is irrepealable. All
4 collections of installments of the special assessments levied to pay for the public
5 improvement, either before or after delinquency, shall be placed by the treasurer of
6 the local governmental unit or the county comptroller under s. 59.255 in a special
7 debt service fund, designated and identified for the issue of the bonds, and shall be
8 used only for the payment of the bonds and interest of the issue. The annual
9 installment of the irrepealable tax levied for the purpose of payment of the bonds and
10 interest on the bonds shall be diminished by the amount on hand in the debt service
11 fund on November 1 of each tax levy year after deducting any unpaid interest and
12 principal due in that year, and the amount on hand in the fund shall be applied to
13 the payment of the next succeeding installment of principal and interest named on
14 the bonds. Any deficiency in the debt service fund for the payment of the bonds and
15 interest at maturity shall be paid out of the general fund of the local governmental
16 unit and the general fund shall be reimbursed from the collection of that part of the
17 irrepealable tax that is actually levied. Any surplus in the debt service fund after
18 all bonds and interest are fully paid shall be paid into the general fund.

History: 1999 a. 150 ss. 518, 623; 2001 a. 30; 2005 a. 253.

19 **SECTION 143.** 67.16 (2) (c) of the statutes is amended to read:

20 67.16 (2) (c) If any installment of the special assessment that is entered in the
21 tax roll is not paid to the treasurer of the local governmental unit or the county
22 comptroller under s. 59.255 with the other taxes, it shall be returned to the county
23 treasurer or comptroller as delinquent in trust for collection.

History: 1999 a. 150 ss. 518, 623; 2001 a. 30; 2005 a. 253.

24 **SECTION 144.** 69.60 of the statutes is amended to read:

1 **69.60 Taxes and bonds.** The clerk of each town, city, and village shall
 2 annually, at the time required by law to deliver the tax roll to the town, city, or village
 3 treasurer, make and transmit to the county treasurer or the county comptroller
 4 under s. 59.255, on forms furnished by the department of revenue, a statement
 5 showing the total amount of all taxes levied by the town, city, or village for the current
 6 year.

History: 1971 c. 154; 1975 c. 295, 421; Stats. 1975 s. 69.60; 1991 a. 39; 2001 a. 107.

7 **SECTION 145.** 69.67 of the statutes is amended to read:

8 **69.67 Returns may be sent for; expense.** If any town, city or village clerk
 9 fails or neglects to transmit to the county treasurer or the county comptroller under
 10 s. 59.255 the statement required by s. 69.60 for 10 days after the time required by
 11 law to transmit or make the same, the county treasurer or comptroller shall in either
 12 case send a messenger to such clerk who has so failed or neglected to procure the
 13 same, and such messenger shall be entitled to receive \$3 per day and 10 cents per
 14 mile for each mile necessarily traveled in the discharge of duty, to be paid out of the
 15 county treasury on the order of the chairperson of the county board and county
 16 treasurer or comptroller. The amount so paid shall be charged to the proper town,
 17 city, or village and added to and collected with the next county tax apportioned
 18 thereto. The county treasurer or county comptroller under s. 59.255 shall,
 19 immediately after having sent any such messenger, notify the treasurer of the proper
 20 town, city or village of the amount of expense so incurred, and the treasurer shall
 21 deduct that amount from the compensation of the delinquent clerk.

History: 1975 c. 295 ss. 3, 9; 1975 c. 421; Stats. 1975 s. 69.67; 1981 c. 166; 1983 a. 192 s. 303 (2); 1991 a. 39.

22 **SECTION 146.** 70.09 (3) (c) of the statutes is amended to read:

23 **70.09 (3) (c)** If any county has reason to use forms for assessment and collection
 24 of taxes in addition to those prescribed under par. (a), the county real property lister

1 and treasurer, or the county comptroller under s. 59.255, jointly may prescribe such
2 additional forms for use in their county, upon approval of the department of revenue.

3 **History:** 1977 c. 142; 1983 a. 275; 1985 a. 12 ss. 2, 3, 13; 1991 a. 204; 1995 a. 225.

SECTION 147. 70.114 (4) (b) of the statutes is amended to read:

4 70.114 (4) (b) On or before February 15, the taxation district treasurer shall
5 pay to the treasurer of each taxing jurisdiction, or the county comptroller under s.
6 59.255, from the amount received under par. (a), the taxing jurisdiction's
7 proportionate share of the tax that would be levied on the parcel if it were taxable.

8 **History:** 1989 a. 336; 1991 a. 39; 1997 a. 248; 2011 a. 32.

SECTION 148. 70.20 (1) of the statutes is amended to read:

9 70.20 (1) When personal property shall be assessed to some person in charge
10 or possession thereof, other than the owner, such owner as well as the person so in
11 charge or possession shall be liable for the taxes levied pursuant to such assessment;
12 and the liability of such owner may be enforced in a personal action as for a debt.
13 Such action may be brought in the name of the town, city or village in which such
14 assessment was made, if commenced before the time fixed by law for the return of
15 delinquent taxes, by direction of the treasurer or tax collector of such town, city or
16 village. If commenced after such a return, it shall be brought in the name of the
17 county or other municipality to the treasurer, the county comptroller under s. 59.255,
18 or other officer of which such return shall be made, by direction of such treasurer,
19 comptroller, or other officer. Such action may be brought in any court of this state
20 having jurisdiction of the amount involved and in which jurisdiction may be obtained
21 of the person of such owner or by attachment of the property of such owner.

22 **SECTION 149.** 70.323 (1) (a) of the statutes is amended to read:

23 70.323 (1) (a) If a parcel of real property is divided, the owner of a divided parcel
24 may request a valuation of the divided parcels. A request shall be in writing and

1 submitted to the treasurer of the taxation district in which the property is located.
 2 If the taxation district treasurer is in possession of the tax roll, the treasurer shall
 3 make the requested valuation. If the tax roll has been returned under s. 74.43, the
 4 taxation district treasurer shall forward the request to the county treasurer or the
 5 county comptroller under s. 59.255, who shall make the requested valuation.

History: 1987 a. 378.

6 **SECTION 150.** 70.323 (1) (b) of the statutes is amended to read:

7 70.323 (1) (b) The appropriate treasurer or the county comptroller under s.
 8 59.255 shall, with the assistance of the assessor of the taxation district, attribute to
 9 each new parcel its value for the year of division. The value of each new parcel shall
 10 represent a reasonable apportionment of the valuation of the original undivided
 11 parcel, and the total of the new valuations shall equal the valuation of the original
 12 undivided parcel on January 1 of that year. The value of a new parcel as determined
 13 under this subsection is the value of that property for purposes of s. 70.32 for the year
 14 of division.

History: 1987 a. 378.

15 **SECTION 151.** 70.323 (4) of the statutes is amended to read:

16 70.323 (4) COOPERATION OF ASSESSOR. The assessor of the taxation district shall
 17 assist the treasurer of the taxation district or of the county, or the county comptroller
 18 under s. 59.255, under sub. (1).

History: 1987 a. 378.

19 **SECTION 152.** 70.39 (1) of the statutes is amended to read:

20 70.39 (1) Taxes due and unpaid on June 15 shall be deemed delinquent as of
 21 that date, and when delinquent shall be subject to a penalty of 4% of the tax and
 22 interest at the rate of 1.5% per month until paid. The parent shall be liable for any
 23 delinquent taxes of a subsidiary person. The department shall immediately proceed
 24 to collect the tax due, penalty, interest and costs. For the purpose of collection the

1 department or its duly authorized agent has the same powers as conferred by law
2 upon the county treasurer, the county comptroller under s. 59.255, the county clerk,
3 sheriff and district attorney.

History: 1977 c. 31; 1983 a. 27; 1991 a. 39; 1995 a. 224; 2003 a. 33.

4 **SECTION 153.** 70.55 of the statutes is amended to read:

5 **70.55 Special messenger.** Whenever any town, city or village clerk shall have
6 failed to transmit any such statement within the time fixed as aforesaid, the county
7 treasurer, the county comptroller under s. 59.255, or the department of revenue shall
8 send a messenger therefor, who shall be paid and the expenses charged back as
9 provided in s. 69.67 or 73.03 (6), respectively; and whenever any county treasurer or
10 county comptroller under s. 59.255 shall have failed to transmit any such statement,
11 within the time fixed as aforesaid, the department of revenue may send a messenger
12 therefor, who shall be paid and the expenses therefor charged back to the county.

History: 1975 c. 295 s. 9; 1991 a. 39.

13 **SECTION 154.** 70.63 (1) of the statutes is amended to read:

14 **70.63 (1) BY COUNTY CLERK.** The county clerk shall apportion the county tax and
15 the whole amount of state taxes and charges levied upon the county, as certified by
16 the department of administration, among the towns, cities and villages of the county,
17 according and in proportion to the valuation thereof as determined by the
18 department of revenue. The county clerk shall carry out in the record book, opposite
19 the name of each in separate columns, the amount of state taxes and charges and the
20 amount of county taxes so apportioned thereto, and the amount of all other special
21 taxes or charges apportioned or ordered, or which the clerk is required by law to make
22 in any year to any town, city or village, to be collected with the annual taxes. The
23 clerk shall certify to the clerk of and charge to each town, city and village, except in
24 cities of the 1st class, the amount of all such taxes so apportioned to and levied upon

✓

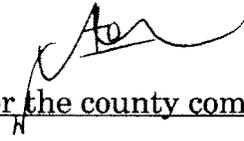
1 it, and shall, at the same time, file with the county treasurer or the county
2 comptroller under s. 59.255 a certified copy of each apportionment.

3 **History:** 1973 c. 90; 1981 c. 20; 1991 a. 156; 1997 a. 35.

3 **SECTION 155.** 70.64 (12) of the statutes is amended to read:

4 70.64 (12) EXPENSES. The tax appeals commission shall transmit to the county
5 clerk with its determination on such appeal a statement of all expenses incurred
6 therein by or at the instance of the commission, which shall include the actual
7 expenses of the commission and regular employees of the commission, the
8 compensation and actual expenses of all other persons employed by it and the fees
9 of officers employed and witnesses summoned at its instance. A duplicate of such
10 statement shall be filed in the office of the department of administration. Such
11 expenses shall be audited upon the certificate of the commission, and paid out of the
12 state treasury, in the first instance, as other claims against the state are audited and
13 paid. The amount of such expenses shall be a special charge against such county and
14 shall be included in the next apportionment and certification of state taxes and
15 charges, and collected from such county, as other special charges are certified and
16 collected. Unless otherwise directed by the commission in its determination upon
17 such appeal, the county clerk, in the next apportionment of state and county taxes,
18 shall apportion the amount of such special charges to and among the towns, cities
19 and villages in such county whose relative valuations were increased in the
20 determination of the commission in proportion to the amount of such increase in each
21 of them respectively. The apportionment of such expenses shall be set forth in the
22 determination of the commission. The amount so apportioned to each such town, city
23 and village shall be charged upon its tax roll and shall be collected and paid over to





the county treasurer or the county comptroller under s. 59.255 as other state taxes and special charges are collected and paid.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

SECTION 156. 70.65 (2) (e) of the statutes is amended to read:

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

History: 1981 c. 20; 1983 a. 300, 532; 1985 a. 29; 1987 a. 27, 378.

SECTION 157. 70.67 (1) of the statutes is amended to read:

70.67 (1) The treasurer of each town, city or village shall, unless exempted under sub. (2), execute and deliver to the county treasurer or the county comptroller under s. 59.255 a bond, with sureties, to be approved, in case of a town treasurer, by the chairperson of the town, and in case of a city or village treasurer by the county treasurer or the county comptroller under s. 59.255, conditioned for the faithful performance of the duties of the office and that the treasurer will account for and pay over according to law all taxes of any kind which are received and which are required to be paid to the county treasurer or the county comptroller under s. 59.255. If such bond is executed, or the condition thereof guaranteed by personal sureties, the amount of the bonds shall be double the amount of state and county taxes apportioned to the town, village or city, provided that the amount of such bond shall not exceed the sum of \$500,000. When such bond is executed, or the condition thereof guaranteed, solely by a surety company as provided in s. 632.17 (2), such bond shall be in a sum equal to the amount of such state and county taxes, provided that the amount of such bond shall not exceed the sum of \$250,000. The county treasurer or

1 the county comptroller under s. 59.255 shall give to said town, city or village
2 treasurer a receipt for said bond, and file and safely keep said bond in the office.

3 **History:** 1975 c. 375 s. 44; 1975 c. 421; 1989 a. 56 s. 258; 1991 a. 316.

SECTION 158. 70.67 (2) of the statutes is amended to read:

4 70.67 (2) The treasurer of any municipality shall not be required to give such
5 bond if the governing body thereof shall by ordinance obligate such municipality to
6 pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by
7 law to be paid by such treasurer to the county treasurer or the county comptroller
8 under s. 59.255. Such governing body is authorized to so obligate such municipality.

9 If the governing body of the municipality has adopted an ordinance as specified in
10 this subsection, it may demand from its treasurer, in addition to the official bond
11 required of all municipal treasurers, a fidelity or surety bond in an amount and upon
12 such terms as may be determined by the governing body. Such bond shall run to the
13 town or village board or the city council, as the case may be, and shall be delivered
14 to the clerk of the municipality. A certified copy of such ordinance filed with the
15 county treasurer or the county comptroller under s. 59.255 shall be accepted by the
16 county treasurer or the county comptroller under s. 59.255 in lieu of the bond
17 required by sub. (1). Such ordinance shall remain in effect until a certified copy of
18 its repeal shall be filed with the county clerk and the county treasurer or the county
19 comptroller under s. 59.255. The official bond executed pursuant to s. 19.01, required
20 of municipal treasurers, shall extend to and include the liability incurred by any
21 town, city or village whose governing board shall adopt and certify to the county
22 treasurer or the county comptroller under s. 59.255 an ordinance in accordance with
23 this subsection.

24 **History:** 1975 c. 375 s. 44; 1975 c. 421; 1989 a. 56 s. 258; 1991 a. 316.

SECTION 159. 70.71 (1) of the statutes is amended to read:

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

History: 1975 c. 324; 1987 a. 378; 1991 a. 316.

7 **SECTION 160.** 70.71 (2) of the statutes is amended to read:

8 70.71 (2) If the assessment roll cannot be obtained the county clerk may use
 9 a copy thereof if obtainable. If the clerk can obtain neither original nor copy the clerk
 10 shall make out, to the best of the clerk's ability, a tax roll from the last assessment
 11 or tax roll on file in the clerk's office or in the office of the county treasurer or the
 12 county comptroller under s. 59.255, which shall then be taken and deemed
 13 conclusively the legal tax roll of such town for all purposes whatever. For all such
 14 services the county clerk shall be allowed by the county board and paid from the
 15 county treasury a reasonable compensation, which shall be charged to the town in
 16 the next apportionment of taxes.

History: 1975 c. 324; 1987 a. 378; 1991 a. 316.

17 **SECTION 161.** 70.73 (1) (d) of the statutes is amended to read:

18 70.73 (1) (d) The valuation of parcels of land or correction of names of persons
 19 whose personal property is assessed under this subsection may be made at any time
 20 before the tax roll is returned to the county treasurer or the county comptroller under
 21 s. 59.255 for the year in which the tax is levied. The valuation or correction of names,
 22 when made under this subsection, shall be held just and correct and be final and
 23 conclusive.

History: 1987 a. 378; 1991 a. 316; 1997 a. 253; 2001 a. 16.

24 **SECTION 162.** 71.07 (3m) (a) 6. of the statutes is amended to read:

1 71.07 (3m) (a) 6. "Property taxes accrued" means property taxes, exclusive of
2 special assessments, delinquent interest and charges for service, levied on the
3 farmland owned by the claimant or any member of the claimant's household in any
4 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
5 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
6 is owned by a tax-option corporation, limited liability company or by 2 or more
7 persons or entities as joint tenants, tenants in common or partners or is marital
8 property or survivorship marital property and one or more such persons, entities or
9 owners is not a member of the claimant's household, "property taxes accrued" is that
10 part of property taxes levied on the farmland, reduced by the tax credit under s.
11 79.10, that reflects the ownership percentage of the claimant and the claimant's
12 household. For purposes of this subdivision, property taxes are "levied" when the tax
13 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
14 collection. If farmland is sold during the calendar year of the levy the "property taxes
15 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
16 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
17 farmland, except that if the seller does not reimburse the buyer for any part of those
18 property taxes there are no "property taxes accrued" for the seller, and the "property
19 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
20 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the
21 property taxes, the amount prorated to the seller in the closing agreement. With the
22 claim for credit under this subsection, the seller shall submit a copy of the closing

1 agreement and the buyer shall submit a copy of the closing agreement and a copy of
2 the property tax bill.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32; s. 13.92 (1) (bm) 2; s. 35.17 correction in (2dr) (a), (5n).

3 **SECTION 163.** 71.28 (2m) (a) 6. of the statutes is amended to read:

4 71.28 (2m) (a) 6. "Property taxes accrued" means property taxes, exclusive of
5 special assessments, delinquent interest and charges for service, levied on the
6 farmland owned by the claimant or any member of the claimant's household in any
7 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
8 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
9 is owned by a tax-option corporation, a limited liability company or by 2 or more
10 persons or entities as joint tenants, tenants in common or partners or is marital
11 property or survivorship marital property and one or more such persons, entities or
12 owners is not a member of the claimant's household, "property taxes accrued" is that
13 part of property taxes levied on the farmland, reduced by the tax credit under s.
14 79.10, that reflects the ownership percentage of the claimant and the claimant's
15 household. For purposes of this subdivision, property taxes are "levied" when the tax
16 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
17 collection. If farmland is sold during the calendar year of the levy the "property taxes
18 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
19 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
20 farmland, except that if the seller does not reimburse the buyer for any part of those
21 property taxes there are no "property taxes accrued" for the seller, and the "property
22 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
23 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the

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.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32; s. 13.92 (1) (bm) 2; s. 35.17 correction in (1dm) (a) 1.

5 **SECTION 164. 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~~ ^{or the county treasurer} 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

1 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the
 2 property taxes, the amount prorated to the seller in the closing agreement. With the
 3 claim for credit under this subsection, the seller shall submit a copy of the closing
 4 agreement and the buyer shall submit a copy of the closing agreement and a copy of
 5 the property tax bill.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32; s. 13.92 (1) (bm) 2.

6 **SECTION 165.** 71.52 (7) of the statutes is amended to read:

7 71.52 (7) "Property taxes accrued" means real or personal property taxes or
 8 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special
 9 assessments, delinquent interest and charges for service, levied on a homestead
 10 owned by the claimant or a member of the claimant's household. "Real or personal
 11 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded
 12 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons
 13 or entities as joint tenants or tenants in common or is owned as marital property or
 14 survivorship marital property and one or more such persons, entities or owners is not
 15 a member of the claimant's household, property taxes accrued is that part of property
 16 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,
 17 that reflects the ownership percentage of the claimant and the claimant's household,
 18 except that if a homestead is owned by 2 or more natural persons or if 2 or more
 19 natural persons have an interest in a homestead, one or more of whom is not a
 20 member of the claimant's household, and the claimant has a present interest, as that
 21 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will
 22 that transferred the homestead or interest in the homestead to the claimant to pay
 23 the entire amount of property taxes levied on the homestead, property taxes accrued
 24 is property taxes accrued levied on such homestead, reduced by the tax credit under

1 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has
2 no effect in computing property taxes accrued for a person whose homestead is not
3 the same as the homestead of that person's spouse. For purposes of this subsection,
4 property taxes are "levied" when the tax roll is delivered to the local treasurer ~~or the~~
5 county comptroller under s. 59.255 for collection. If a homestead is sold or purchased
6 during the calendar year of the levy, the property taxes accrued for the seller and the
7 buyer are the amount of the tax levy prorated to each in proportion to the periods of
8 time each both owned and occupied the homestead during the year to which the claim
9 relates. The seller may use the closing agreement pertaining to the sale of the
10 homestead, the property tax bill for the year before the year to which the claim
11 relates or the property tax bill for the year to which the claim relates as the basis for
12 computing property taxes accrued, but those taxes are allowable only for the portion
13 of the year during which the seller owned and occupied the sold homestead. If a
14 household owns and occupies 2 or more homesteads in the same calendar year,
15 property taxes accrued is the sum of the prorated property taxes accrued attributable
16 to the household for each of such homesteads. If the household owns and occupies
17 the homestead for part of the calendar year and rents a homestead for part of the
18 calendar year, it may include both the proration of taxes on the homestead owned and
19 rent constituting property taxes accrued with respect to the months the homestead
20 is rented in computing the amount of the claim under s. 71.54 (1). If a homestead is
21 an integral part of a multipurpose or multidwelling building, property taxes accrued
22 are the percentage of the property taxes accrued on that part of the multipurpose or
23 multidwelling building occupied by the household as a principal residence plus that
24 same percentage of the property taxes accrued on the land surrounding it, not
25 exceeding one acre, that is reasonably necessary for use of the multipurpose or

1 multidwelling building as a principal residence, except as the limitations of s. 71.54
 2 (2) (b) apply. If the homestead is part of a farm, property taxes accrued are the
 3 property taxes accrued on up to 120 acres of the land contiguous to the claimant's
 4 principal residence and include the property taxes accrued on all improvements to
 5 real property located on such land, except as the limitations of s. 71.54 (2) (b) apply.

History: 1987 a. 312, 411; 1989 a. 31, 100; 1991 a. 39, 195; 1995 a. 27, 201; 1997 a. 27, 39; 1999 a. 150 s. 672; 2007 a. 11; 2009 a. 28.

6 **SECTION 166.** 71.58 (8) of the statutes is amended to read:

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

1 taxes accrued” for the buyer is the property taxes levied on the farmland, reduced by
 2 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the
 3 property taxes, the amount prorated to the seller in the closing agreement. With the
 4 claim for credit under ss. 71.57 to 71.61, the seller shall submit a copy of the closing
 5 agreement and the buyer shall submit a copy of the closing agreement and a copy of
 6 the property tax bill.

History: 1987 a. 312, 411; 1989 a. 31; 1993 a. 112; 2005 a. 25, 387; 2009 a. 28.

7 **SECTION 167.** 71.74 (13) (a) of the statutes is amended to read:

8 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
 9 additional tax in the same manner as other income or franchise taxes are collected.
 10 If the income or franchise taxes are decreased upon direction of the department the
 11 secretary of administration shall refund to the taxpayer such part of the
 12 overpayment as was actually paid in cash, and the certification of the overpayment
 13 by the department shall be sufficient authorization to the secretary of
 14 administration for the refunding of the overpayment. No refund of income or
 15 franchise tax shall be made by the secretary of administration unless the refund is
 16 so certified. The part of the overpayment paid to the county and the local taxation
 17 district shall be deducted by the secretary of administration in the secretary’s next
 18 settlement with the county and local treasurer or the county comptroller under s.
 19 59.255.

History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1997 a. 27; 2003 a. 33; 2007 a. 20; 2009 a. 28.

20 **SECTION 168.** 71.91 (1) (a) of the statutes is amended to read:

21 71.91 (1) (a) *Income and franchise taxes.* Income and franchise taxes shall
 22 become delinquent if not paid when due under s. 71.03 (8) (b) and (c), 71.24 (9) or
 23 71.44 (4) (b), and the department shall immediately proceed to collect the same. For
 24 the purpose of such collection the department or its duly authorized agent shall have

1 the same powers as conferred by law upon the county treasurer, county comptroller
2 under s. 59.255, county clerk, sheriff and district attorney.

28. **History:** 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 315; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237; 2001 a. 102, 103; 2003 a. 33, 288; 2009 a.

3 **SECTION 169.** 74.01 (2) (a) of the statutes is amended to read:

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

History: 1987 a. 378; 1989 a. 335; 1999 a. 150 s. 672.

8 **SECTION 170.** 74.07 of the statutes is amended to read:

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

History: 1987 a. 378.

13 **SECTION 171.** 74.11 (6) (b) of the statutes is amended to read:

14 74.11 (6) (b) All other payments shall be made to the county treasurer or the
15 county comptroller under s. 59.255.

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

16 **SECTION 172.** 74.11 (11) (a) of the statutes is amended to read:

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

History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

23 **SECTION 173.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

1 74.11 (12) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district
 2 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 receives a
 3 payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer
 4 or comptroller shall apply the payment to the amounts due, including interest and
 5 penalties, in the following order:

6 **History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

6 **SECTION 174.** 74.11 (12) (c) of the statutes is amended to read:

7 74.11 (12) (c) Paragraph (a) is not applicable to settlements with respect to
 8 payments received by a county treasurer or a county comptroller under s. 59.255
 9 after the county has settled in full for special charges, special assessments, special
 10 taxes and real property taxes.

11 **History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

11 **SECTION 175.** 74.11 (12) (d) of the statutes is amended to read:

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

15 **History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 1993 a. 330; 2003 a. 94; 2005 a. 349.

15 **SECTION 176.** 74.12 (10) (b) of the statutes is amended to read:

16 74.12 (10) (b) All real property taxes, special assessments, special charges and
 17 special taxes that become delinquent and are not paid under par. (a) shall be paid,
 18 together with interest and penalties charged from the preceding February 1, to the
 19 county treasurer or the county comptroller under s. 59.255.

20 **History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

20 **SECTION 177.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

21 74.12 (11) (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

1 or comptroller shall apply the payment to the amounts due, including interest and
2 penalties, in the following order:

3 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

SECTION 178. 74.12 (11) (c) of the statutes is amended to read:

4 74.12 (11) (c) Paragraph (a) is not applicable to settlements with respect to
5 payments received by a county treasurer or a county comptroller under s. 59.255
6 after the county has settled in full for special charges, special assessments, special
7 taxes and real property taxes.

8 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

SECTION 179. 74.12 (11) (d) of the statutes is amended to read:

9 74.12 (11) (d) A treasurer or a county comptroller under s. 59.255, upon receipt
10 of a written request by a taxpayer to do so, shall apply any remaining portion of the
11 payment to personal property taxes after satisfying all other amounts due.

12 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

SECTION 180. 74.12 (12) (a) of the statutes is amended to read:

13 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make
14 collections through July 31. On or before August 15, the taxation district treasurer
15 shall return the tax roll to the county treasurer or the county comptroller under s.
16 59.255. The county treasurer or the county comptroller under s. 59.255 shall collect
17 all returned delinquent real property taxes, special assessments, special charges and
18 special taxes, together with interest and penalty assessed from the previous
19 February 1, as provided under s. 74.47.

20 History: 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

SECTION 181. 74.12 (12) (b) of the statutes is amended to read:

21 74.12 (12) (b) The taxation district treasurer shall forward to the county
22 treasurer or the county comptroller under s. 59.255 all real property taxes, special

1 assessments, special charges and special taxes received which were not settled for
2 or retained for the taxation district under s. 74.30.

3 **History:** 1987 a. 378; 1989 a. 104, 336; 1991 a. 39, 293; 2003 a. 94; 2005 a. 349.

SECTION 182. 74.125 of the statutes is amended to read:

4 **74.125 Public depositories.** The taxation district treasurer [↓] ~~or~~ [↓] the county
5 treasurer [↓] ~~or~~ [↓] the county comptroller under s. 59.255, as appropriate, may designate
6 one or more public depositories, among those previously designated under s. 34.05,
7 to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such
8 payments issued by a designated public depository has the same legal status as a
9 receipt issued by the taxation district treasurer ^{2 the} ~~or~~ ² county treasurer ² ~~or~~ ² the county
10 comptroller under s. 59.255.

11 **History:** 2003 a. 94.

SECTION 183. 74.23 (1) (a) 1. of the statutes is amended to read:

12 74.23 (1) (a) 1. Pay to the county treasurer [✓] ~~or~~ [✓] the county comptroller under s.
13 59.255 all collections of special assessments or special charges levied under ch. 88.

14 **History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 2001 a. 16; 2005 a. 418; 2009 a. 171.

SECTION 184. 74.23 (1) (a) 2. of the statutes is amended to read:

15 74.23 (1) (a) 2. Pay to the proper treasurer [✓] ~~or~~ [✓] the county comptroller under s.
16 59.255 all collections of special assessments, special charges and special taxes,
17 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
18 woodland and managed forest land taxes under ch. 77 shall be settled for under s.
19 74.25 (1) (a) 1. to 8.

20 **History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 2001 a. 16; 2005 a. 418; 2009 a. 171.

SECTION 185. 74.25 (1) (a) 1. of the statutes is amended to read:

21 74.25 (1) (a) 1. Pay to the county treasurer [✓] ~~or~~ [✓] the county comptroller under s.
22 59.255 all collections of special assessments or special charges levied under ch. 88.

23 **History:** 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

SECTION 186. 74.25 (1) (a) 2. of the statutes is amended to read:

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

6 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

6 **SECTION 187.** 74.25 (1) (a) 6. of the statutes is amended to read:

7 74.25 (1) (a) 6. Pay to the county treasurer or the county comptroller under s.
 8 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
 9 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
 10 payments for closed lands under s. 77.84 (2) (b) and (bm).

11 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

11 **SECTION 188.** 74.25 (3) of the statutes is amended to read:

12 74.25 (3) RETURN OF TAX ROLL. After completing the settlement procedures
 13 required under sub. (1), the taxation district treasurer shall transfer the tax roll to
 14 the county treasurer or the county comptroller under s. 59.255 as provided under s.
 15 74.43 (1).

16 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

16 **SECTION 189.** 74.25 (4) of the statutes is amended to read:

17 74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER OR
 18 COMPTROLLER. The taxation district treasurer shall forward to the county treasurer
 19 or the county comptroller under s. 59.255 all real property taxes, special
 20 assessments, special charges and special taxes received which were not settled for
 21 or retained for the taxation district.

22 History: 1987 a. 378; 1989 a. 56, 104; 1991 a. 39; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

22 **SECTION 190.** 74.27 of the statutes is amended to read: