



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2157/S
MES:kjf:ph

RMR

2011 BILL

Ed, LPS:
ONLY change is
on P.4

today

repeal

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

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

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

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

Analysis by the Legislative Reference Bureau

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BILL**SECTION 67**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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