

CHAPTER 27

PUBLIC PARKS AND PLACES OF RECREATION

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Cross–reference: See definitions in s. 24.01.

27.01 State parks. (1) PURPOSE. It is declared to be the policy of the legislature to acquire, improve, preserve and administer a system of areas to be known as the state parks of Wisconsin. The purpose of the state parks is to provide areas for public recreation and for public education in conservation and nature study. An area may qualify as a state park by reason of its scenery, its plants and wildlife, or its historical, archaeological or geological interest. The department shall be responsible for the selection of a balanced system of state park areas and for the acquisition, development and administration of the state parks. No admission charge shall be made to any state park, except as provided in subs. (7) to (9).

(2) POWERS OF THE DEPARTMENT. In order to carry out the purposes of this section, the department shall have charge and supervision of the state park system. The department also may:

(a) Acquire by purchase, lease or agreement lands or waters suitable for state park purposes and may acquire such lands and waters by condemnation after obtaining approval of the senate and assembly committees on natural resources.

(b) Classify state park areas as to their most logical employment and greatest usefulness as, for example, scenic, recreational or historical, and establish boundaries for each state park.

(c) Make, and as rapidly as possible carry out, plans for the development of the state parks, including the layout and construction of roads, trails, camping and picnic areas, buildings, water and sewer and other sanitary installations, and the development of all other facilities considered necessary for the preservation of special features or the overall usefulness of any state park.

(d) Enter into agreements with the federal government, the government of neighboring states, state departments, counties, towns, scientific societies, organizations, individuals or others on any subject considered of concern and benefit to the state parks. Operation of historic buildings, restorations, museums or remains within the boundaries of a state park or parks may be vested by such agreements in the historical society, which may charge a resident an admission fee and shall charge a nonresident an admission fee to such buildings, restorations, museums or remains in accordance with s. 44.02 (5) in order to defray in whole or in part the costs of operation of such sites.

(e) Accept, in the name of the state, grants of land and bequests or donations of money for the state park system.

(f) Grant concessions or franchises for the furnishing of supplies or facilities and services on the state parks considered necessary for the proper comfort of the public.

(g) Lease parts or parcels of state park land or grant easements thereto.

(h) Designate by appropriate name any state park not expressly named by the legislature.

(i) Establish and operate in state parks such services and conveniences and install such facilities as will render such parks more attractive for public use and make reasonable charges for the use thereof.

(j) Promulgate rules necessary to govern the conduct of state park visitors, and for the protection of state park property, or the use of facilities, including the use of boats and other watercraft on lakes or rivers within the limits of a state park, and the use of roads, trails or bridle paths.

(k) Designate parking areas and regulate the use and movement of automobiles or other vehicles in the state parks.

(L) Make surveys and investigations of sites considered potentially valuable for state parks.

(m) Take such other action as may be deemed advisable for the administration, development, maintenance or protection of the state park system or any part or parts thereof.

(3) TRANSFER OF STATE PARK LAND TO MUNICIPALITIES. The department may not transfer the ownership of any state park or land within any state park to any county, city, village or town unless it receives the approval of the joint committee on finance regarding the appropriate level of reimbursement to be received by the state to reflect the state's cost in acquiring and developing the state park or land within the state park.

(4) PARK MANAGERS. Park managers employed by the department shall have all the powers of state fire wardens as provided in ch. 26, and such powers shall apply to state parks.

(5) ROADSIDE PARKS. All areas designated as roadside parks shall be a part of the state park system. Roadside parks will consist of naturally attractive parcels of land, 5 acres or more in size, immediately contiguous to a state trunk highway. Each such area shall carry a distinctive name and shall be managed and developed as a part of the state park system.

(6) NAMES. The state parks shall be designated as follows:

(a) The state park in the town of St. Croix Falls, Polk County, as "Interstate Park".

(b) The state park in the town of Gibraltar, Door County, as "Peninsula State Park".

(c) The state park in the town of Nasewaupee, Door County, as "Potawatomi State Park".

(d) The state park in the town of Wyalusing, Grant County, as "Wyalusing State Park".

(e) The state park in the town of Baraboo, Sauk County, as "Devil's Lake State Park".

(f) The state park in the town of Morse, Ashland County, as "Copper Falls State Park".

(g) The state park in the town of Cassville, Grant County, as "Nelson Dewey State Park".

(h) The state park in the town of Rib Mountain, Marathon County, as “Rib Mountain State Park”.

(i) The state park in the town of Trempealeau, Trempealeau County, as “Perrot State Park”.

(j) The state park in the town of Wilson, Sheboygan County, as “Terry Andrae State Park”.

(k) The state park in the town of Wyoming, Iowa County, as “Tower Hill State Park”.

(L) The state park in the town of Belmont, Lafayette County, as “First Capitol State Park”, except that this paragraph does not apply after February 28, 1994, if the state park has been transferred to the historical society under 1993 Wisconsin Act 16, section 9142 (1e).

(m) The state park in the town of Superior, Douglas County, as “Pattison State Park”.

(n) The state park in Jefferson County, as “Aztalan State Park”.

(o) The state park in Oconto County, as “Copper Culture Mounds State Park”.

(p) The state park in the town of Clifton, Pierce County, as “Kinnickinnic State Park”.

(7) VEHICLE ADMISSION; RECEIPT; REQUIREMENT; FEES. (a) *Definitions.* In this subsection:

1. “Motor bus” has the meaning specified under s. 340.01 (31).

1m. “Service member” means a person who is serving on active duty in the U.S. armed forces.

2. “Vehicle” means an automobile, motor truck, motor delivery wagon, motor bus, motorcycle or other similar motor vehicle.

3. “Vehicle admission area” means the Bong area lands acquired under s. 23.09 (13), the Wisconsin Dells natural area, the Point Beach state forest, recreational areas in other state forests designated as such by the department, designated use zones within recreation areas established under s. 23.091 (3), and any state park or roadside park except those specified in par. (c) 5.

(b) *Vehicle admission receipt; requirement.* Except as provided under par. (c), no person may operate a vehicle in a vehicle admission area unless the vehicle has a vehicle admission receipt affixed to it or otherwise displayed as provided under par. (e).

(c) *Vehicle admission receipt; exemptions.* No vehicle admission receipt is required for any of the following:

1. Any vehicle in a vehicle admission area between November 1 and March 31, except as the department provides by rule.

1m. Any vehicle, except a motor bus, that is in a vehicle admission area on Veterans Day or during the 3-day weekend that includes Memorial Day and that is occupied by a person who produces evidence that shows that he or she is a state resident and a service member.

2. Any vehicle operated by an employee, agent or officer of the state, the United States or a local unit of government while in the performance of official duties.

3. Any vehicle when furnishing services or supplies.

4. Any vehicle traveling on a public highway in a state park or state forest.

5. Any vehicle within state parks or state park areas designated by the department.

6. Any vehicle, except a motor bus, occupied by a person holding a senior citizen recreation card issued under s. 29.624 or an annual disabled veteran recreation card issued under s. 29.236.

7. Any vehicle, except a motor bus, occupied by a person who is at least 18 years of age and who holds a conservation patron license issued under s. 29.235.

8. Any vehicle towed behind or carried on another vehicle. The department may issue a special permit for a towed or carried vehicle in order to determine compliance with and facilitate enforcement of the vehicle admission receipt requirement.

9. Any school bus as defined in s. 340.01 (56).

10. Any motor vehicle operated for the purpose of transporting pupils to or from curricular or extracurricular activities of a public or private school, a tribal school as defined in s. 115.001 (15m), or a home-based private educational program under s. 118.15 (4) or for the purpose of transporting students to or from an outdoor academic class given by an accredited college or university in this state. The operator of a motor vehicle transporting pupils or students under this subdivision shall possess and exhibit for inspection a written authorization from an administrator of the school, home-based private educational program, or college or university indicating that admission to the vehicle admission area is part of an official school, home-based private educational program, or college or university function and indicating the date for which the authorization is applicable. A separate authorization is required for each date on which the motor vehicle is admitted to the vehicle admission area under this subdivision.

11. Any vehicle, except a motor bus, occupied by a state resident who produces evidence that shows that he or she is a veteran, as defined in 38 USC 101, and is receiving disability compensation benefits under 38 USC 1101 to 1163 as individually unemployable under 38 USC 1502 or for disabilities that result in a disability rating that is 70 percent or greater under 38 USC 1114.

12. Any vehicle, except a motor bus, occupied by a state resident who produces evidence that shows that he or she was a member of the U.S. armed services and was held as a prisoner of war during a war period, as defined in s. 45.01 (13), or while in service in a crisis zone, as defined in s. 45.01 (11).

(d) *Issuance of vehicle admission receipts.* An annual vehicle admission receipt shall be issued by the department and is valid for the calendar year for which it is issued. An annual vehicle admission receipt may not be issued by the department for a motor bus. A daily vehicle admission receipt shall be issued by the department, shall state the date for which it is issued and is effective only for the date issued.

(e) *Displaying the vehicle admission receipt.* 1. The annual vehicle admission receipt and the daily vehicle admission receipt shall be affixed by its own adhesive to the interior surface of the lower left-hand corner of the windshield of the vehicle or shall be displayed as authorized under a rule promulgated under subd. 2.

2. The department may promulgate a rule that authorizes different methods of displaying a vehicle admission receipt, other than the method specified in subd. 1.

(f) *Resident vehicle admission receipts; fees.* 1. Except as provided in par. (gm), the fee for an annual vehicle admission receipt is \$27.50 for each vehicle that has Wisconsin registration plates, except that no fee is charged for a receipt issued under s. 29.235 (6).

2. Except as provided in subs. 3. and 4. and par. (gm) 4., the fee for a daily vehicle admission receipt is \$7.85 for any vehicle which has Wisconsin registration plates.

3. Subject to par. (gm) 5., the fee for a daily vehicle admission receipt for a motor bus that has Wisconsin registration plates is \$10.85.

4. Notwithstanding subd. 3. and subject to par. (gm) 5., the fee for a daily vehicle admission receipt for a motor bus which primarily transports residents from nursing homes located in this state is \$3.35, for any motor bus which has Wisconsin registration plates.

(g) *Nonresident vehicle admission receipts; fees.* 1. Except as provided in par. (gm), the fee for an annual vehicle admission receipt is \$37.50 for any vehicle that has a registration plate or plates from another state, except that no fee is charged for a receipt issued under s. 29.235 (6).

2. Except as provided in subs. 3. and 4., the fee for a daily vehicle admission receipt for any vehicle that has a registration plate or plates from another state is \$10.85.

3. Subject to par. (gm) 5., the fee for a daily vehicle admission receipt for a motor bus that has a registration plate or plates from another state is \$14.85.

4. Notwithstanding subd. 3. and subject to par. (gm) 5., the fee for a daily vehicle admission receipt for a motor bus which primarily transports residents from nursing homes located in this state is \$5.85, for any motor bus which has a registration plate or plates from another state.

(gm) *Reduced fee vehicle admission receipts.* 1. Instead of the fees under pars. (f) 1. and (g) 1., the department shall charge an individual \$15 or \$20, respectively, for an annual vehicle admission receipt if the individual applying for the receipt or a member of his or her household owns a vehicle for which a current annual vehicle admission receipt has been issued for the applicable fee under par. (f) 1. or (g) 1.

3. Notwithstanding par. (f) 1., the fee for an annual vehicle admission receipt for a vehicle that has Wisconsin registration plates and that is owned by a resident senior citizen, as defined in s. 29.001 (72), is \$12.50.

4. Notwithstanding par. (f) 2., the fee for a daily vehicle admission receipt for a vehicle that has Wisconsin registration plates and that is owned by a resident senior citizen, as defined in s. 29.001 (72), is \$2.85.

5. A business or entity that owns motor buses shall receive a discount of 50 percent of the total amount of fees paid under pars. (f) and (g) for daily vehicle admission receipts during a calendar year, if the business or entity receives, in the initial transaction for the calendar year, at least 50 daily vehicle admission receipts.

(gr) *Issuing fees.* The department shall collect an issuing fee of 50 cents for each annual vehicle admission receipt issued and an issuing fee of 15 cents for each daily vehicle admission receipt issued.

(gu) *Transaction payments.* The department shall establish a system under which the department pays each agent appointed under sub. (7m) (a) a payment of 50 cents for each time that the agent processes a transaction through the statewide automated system contracted for under sub. (7m) (d). This payment is in addition to any issuing fee retained by the agent. The department shall make these payments by allowing the agent to retain an amount equal to the payments from the amounts that are collected by the agent and that would otherwise be remitted to the department.

(h) *Use of vehicle admission receipt and issuing fees.* All moneys collected as fees under pars. (f) to (gr) and sub. (7m) (b) that are not retained by agents under par. (gu) or sub. (7m) (b) shall be paid within one week into the state treasury, credited to the conservation fund and used for state parks, state recreation areas, recreation areas in state forests, and the Bong area lands.

(7m) COLLECTION; AGENTS; VEHICLE ADMISSION AND ISSUING FEES. (a) The department may appoint agents who are not employees of the department to issue vehicle admission receipts and collect the vehicle admission fees under sub. (7), except for receipts issued and fees collected under sub. (7) (gm) 5.

(b) An agent appointed under par. (a) shall collect the applicable issuing fee specified in sub. (7) (gr). The agent may retain the issuing fees to compensate the agent for the agent's services in issuing the receipts.

(c) The department may promulgate rules regulating the activities of persons who are authorized as agents under this subsection.

(d) The department may contract with persons who are not employees of the department to operate a statewide automated system for issuing vehicle admission receipts and collecting vehicle admission fees under sub. (7), except for receipts issued and fees collected under sub. (7) (gm) 5.

(8) ADMISSION FEES; HERITAGE HILL STATE PARK; STATE TRAILS. (a) *Admission fee.* Except as provided under pars. (b) and (bn), the department may charge a person an admission fee to enter Heritage Hill state park or a state trail.

(b) *Exemptions; Heritage Hill and state trails.* No admission fee to enter Heritage Hill State Park or any state trail may be charged for entry by any of the following:

1. Any person during the period from October 27 to March 31, except as the department provides by rule;

2. Any person holding a senior citizen recreation card issued under s. 29.624 or an annual disabled veteran recreation card issued under s. 29.236; or

3. Any person who is at least 18 years of age and who holds a conservation patron license issued under s. 29.235.

(bn) *Exemptions; state trails only.* No admission fee to enter any state trail may be charged for entry by any of the following:

1. Any state resident who produces evidence that shows that he or she is a veteran, as defined in 38 USC 101, and is receiving disability compensation benefits under 38 USC 1101 to 1163 as individually unemployable under 38 USC 1502 or for disabilities that result in a disability rating that is 70 percent or greater under 38 USC 1114.

2. Any state resident who produces evidence that shows that he or she was a member of the U.S. armed services and was held as a prisoner of war during a war period, as defined in s. 45.01 (13), or while in service in a crisis zone, as defined in s. 45.01 (11).

3. Any person who on Veterans Day or during the 3-day weekend that includes Memorial Day produces evidence that shows that he or she is a state resident and a service member, as defined in sub. (7) (a) 1m.

(c) *Amount of admission fee.* 1. The department may establish by rule the amount of the admission fee to enter Heritage Hill state park.

2. The department shall issue an annual state trail pass that authorizes admission to a state trail during the calendar year for which the annual state trail pass is issued. The fee for an annual state trail pass is \$25.

3. The fee for a daily state trail pass is \$5.

(e) *Operation of certain parks and trails.* The department may authorize nonprofit corporations to operate state trails and state parks classified as historical parks.

(f) *Heritage Hill; special fees.* A nonprofit corporation authorized by the department to operate Heritage Hill state park may collect and retain separate fees for special programs and profits from the sale of books, souvenirs, gifts and consignment items if this revenue is used for the park.

(8m) COLLECTION; AGENTS; HERITAGE HILL STATE PARK; STATE TRAILS. (a) The department may authorize agents, including the department's concessionaires and their agents, to collect the admission fees under sub. (8) as follows:

1. Agents who are managers and operators of state trails, and who incur actual operating expenses, may retain not more than 70 percent of the admission fees that they collect.

2. Agents to whom subd. 1. does not apply may retain not more than 20 percent of the admission fees that they collect.

(b) An agent who is a manager and operator of a state trail, and who incurs actual operating expenses, must use the fees retained under this subsection for the operation of the state trail.

(c) The department may promulgate rules regulating the activities of agents under this subsection.

(9) WAIVER OF FEES; SPECIAL FEES. (a) *Generally.* The department may waive the fees under subs. (7) and (8) or may charge admission fees in addition to or instead of those fees. Fees or fee waivers may vary, based upon any of the following:

1. Certain classes of persons or groups.

2. Certain areas.

3. Certain types of visitation or times of the year.

4. Admission to special scheduled events or programs.

5. Admission based on a per person basis.

(bn) *Annual vehicle admission receipt fee waiver.* The department shall waive the fee, including the issuing fee, imposed under sub. (7) for an annual vehicle admission receipt for any vehicle, except a motor bus, that has Wisconsin registration plates and that is owned by a person who produces evidence that he or she is the

owner, is a state resident, and is a service member, as defined in sub. (7) (a) 1m. Each person who qualifies for this waiver may receive the waiver only once. For purposes of administering this paragraph, the department shall establish and maintain a list of service members, as defined in sub. (7) (a) 1m., who have received the onetime exemption.

(c) *Annual trail fee waiver.* The department shall waive any annual fee for admission to state trails that is established under sub. (8) (c) for any person who produces evidence that he or she is a state resident and a service member, as defined in sub. (7) (a) 1m. Each person who qualifies for this waiver may receive the waiver only once. For purposes of administering this paragraph, the department shall establish and maintain a list of service members, as defined in sub. (7) (a) 1m., who have received the onetime exemption.

(10) **CAMPGROUNDS; FEES.** (a) *Definition of resident.* As used in this subsection “resident” means a person who maintains his or her place of permanent abode in this state. Domiciliary intent is required to establish that a person is maintaining his or her place of permanent abode in this state. Mere ownership of property is not sufficient to establish domiciliary intent. Evidence of domiciliary intent includes, without limitation, the location where the person votes, pays personal income taxes or obtains a driver’s license.

(b) *Establishment, operation and categories of campgrounds.* The department may establish and operate state campgrounds in state parks, state forests and other lands under its supervision and management. The department may classify, by rule, state campgrounds into separate categories.

(c) *Imposition of camping fee.* Except as provided under par. (f), no person may camp in a state campground unless the applicable camping fee is paid.

(d) *Camping fees.* Except as provided under pars. (f) and (h):

1. The department shall charge a camping fee of not less than \$15 but not more than \$20, as determined by the secretary, for each night at a campsite in a state campground for a resident camping party, except as provided under par. (fm).

2. The department shall charge a camping fee of not less than \$19 but not more than \$25, as determined by the secretary, for each night at a campsite in a state campground for a nonresident camping party, except as provided under par. (fm).

(e) *Determination of residency.* The department shall base its determination of whether a camping party is a resident or nonresident camping party upon the residency of the person who applies for a reservation under sub. (11) at the time the application for reservation is made or, if no reservation is made, the residency of the person who registers for the campsite at the time of registration.

(f) *Waiver of fees; special fees.* The department may waive camping fees, charge additional camping fees or charge special fees instead of camping fees for certain classes of persons or groups, certain areas, certain types of camping or times of the year and for admission to special events.

(fm) *Fee adjustments.* The secretary may raise the fees under par. (d) 1. or 2. by not more than \$5 above the respective maximum fee specified under par. (d) 1. or 2. or may lower the fees under par. (d) 1. or 2. by not more than \$5 below the respective minimum fee specified under par. (d) 1. or 2.

(g) *Additional camping fees.* Besides the additional camping fees authorized under par. (f), the department may charge:

1. An additional camping fee of \$1 per night for a resident camping party.

2. An additional camping fee from \$1.50 to \$1.75 per night for a nonresident camping party.

3. An additional camping fee of \$1 for each pet accompanying a camping party.

4. An additional camping fee of \$1 per night per camping party for a Friday, Saturday or Sunday night.

5. An additional camping fee of \$10 per night for a camping party that uses electricity supplied at a state campground if the campsite has an electric receptacle.

(h) *Increased camping fees.* In addition to its authority under par. (f), the department shall determine which state campgrounds are located in areas where local market conditions justify the establishment of higher camping fees to be charged by the department. For these state campgrounds, the department shall promulgate rules to establish higher camping fees to be based on the applicable local market conditions.

(11) **CAMPGROUND RESERVATION SYSTEM.** (a) *Authorization.* The department may establish and operate a campground reservation system for state campgrounds in state parks, state forests and other lands under the department’s supervision and control. The department may participate with owners of private campgrounds in a cooperative reservation system.

(b) *Rules.* The department shall promulgate rules for the operation of the campground reservation system. The rules shall include all of the following:

1. The authority to refuse to accept campground reservation applications before a certain date or to treat applications received before that date as if they had been made on that date.

2. The authority to give reservations for each year until all of the available sites in a campground that are open for reservations for a given date have been reserved.

(c) *Reservation fee.* A reservation fee sufficient to equal the estimated cost of administering the system shall be charged.

(cm) *Contracts.* The department may enter into a contract with another party to operate the campground reservation system that the department establishes under par. (a).

(cr) *Contracts; distribution of fees.* A contract entered into under this paragraph shall require that the department retain \$1 of each reservation fee collected. Under the contract the other party shall be required to do either of the following:

1. Remit the entire amount of each reservation fee it collects to the department. The department shall credit to the appropriation under s. 20.370 (1) (er) for payment to the party all but \$1 of each fee remitted.

2. Remit \$1 of each reservation fee it collects to the department.

(i) *Cooperation with tourism.* The department of natural resources and the department of tourism shall work jointly to establish an automated campground reservation system.

(12) **LEGAL COUNSEL.** A representative of the department of justice designated by the attorney general shall act as legal counsel for said department of natural resources, both in proceedings and litigation, and in giving advice and counsel. The respective district attorneys of the county or counties where said park is or shall be located shall prosecute all violations of this section occurring within their respective counties as provided in s. 26.18.

(13) **POLICE SUPERVISION.** The department shall have police supervision over all state parks, and its duly appointed wardens or representatives in charge of any state park may arrest, with or without warrant, any person within such park area, committing an offense against the laws of the state or in violation of any rule or regulation of the department in force in such state park, and deliver such person to the proper court of the county wherein such offense has been committed and make and execute a complaint charging such person with the offense committed. The district attorney of the county wherein such offense has been committed shall appear and prosecute all actions arising under this subsection.

(15) **CERTAIN TYPES OF CAMPSITES.** (a) In this subsection:

1. “Rustic state park campsite” means a state park campsite in a campground that meets all of the requirements that are promulgated by rule by the department for campgrounds that do not

provide modern facilities such as electrical receptacles, flush-toilets and showers.

2. “State park campsite” means a campsite that is located in a state park.

(b) The number of state park campsites with electric receptacles shall be maintained by the department so that all of the following apply:

1. No more than 30 percent of all state park campsites in the state have electric receptacles.

2. No more than 50 percent of the state park campsites in any one state park have electric receptacles.

3. No less than 25 percent of all state park campsites in the state are rustic state park campsites.

(16) PROCEDURE REQUIRED FOR ALTERATION OF A PERROT STATE PARK ENTRANCE. (a) The department may not alter any entrance to Perrot State Park after January 1, 2005, that will result in any change in the access to or egress from that state park unless the department receives approval under par. (b) from the town that has jurisdiction over the road on which the entrance is located.

(b) The department shall request approval for the alteration of an entrance to Perrot State Park from the town that has jurisdiction over the road on which the entrance is located. The department shall file written notice with the clerk of the town of the department’s intent to alter the entrance. The notice shall include a request for the town’s approval of the alteration and the reasons for the proposed alteration. The town board shall hold a public hearing within 60 days after receipt of the department’s notice. The town board shall provide a class 3 notice of the time and place that the board will consider the department’s request. The town’s notice shall contain a statement of the entrance that is being considered for alteration, the reasons provided by the department for that alteration, and a scale map of the area around that park entrance. The town board shall hold a public hearing at the time and place stated in the notice before taking any action on the department’s request. The department and other interested parties may testify at the hearing. Within 30 days after the hearing, the town board shall provide the department with written notification of the board’s decision regarding the alteration.

(17) LIMITED GOLF CART USE. The department shall permit the use of golf carts by persons age 16 and over in Governor Tommy G. Thompson Centennial State Park and the Peshtigo River State Forest. The department shall promulgate a rule that specifies when and where golf carts may be used in the state park and the state forest. The rule shall allow golf carts to be used for at least the same hours and in at least the same places as golf carts were used in the state park and the state forest before they were acquired by the state.

(18) ALCOHOL SALES IN PENINSULA STATE PARK. The department shall allow a person with whom it contracts for the operation of a golf course or a golf clubhouse in Peninsula State Park to sell alcohol beverages on the golf course or in the golf clubhouse and shall allow users of the golf course or golf clubhouse who are at least 21 years of age to possess and consume those alcohol beverages. In the contract described under this subsection, the department may impose restrictions on the sale of alcohol beverages that are consistent with the restrictions imposed upon Class “B” licensees and “Class B” licensees under ch. 125.

History: 1971 c. 125, 215, 326; 1973 c. 90 s. 538; 1973 c. 245; 1975 c. 365 s. 62; 1977 c. 29, 71, 424; 1979 c. 34, 175; 1981 c. 20, 343; 1983 a. 19; 1983 a. 27 ss. 644 to 674, 2202 (38); 1983 a. 325; 1985 a. 29, 125; 1987 a. 27, 277, 295, 399; 1989 a. 31, 56, 213, 359; 1991 a. 39, 269; 1993 a. 16, 213; 1995 a. 27, 312, 391; 1997 a. 27, 248; 1999 a. 9, 83; 2001 a. 16; 2005 a. 25, 94; 2007 a. 20, 165; 2009 a. 28, 54, 70, 302; 2011 a. 168; 2013 a. 6, 20; 2013 a. 168 s. 21; 2015 a. 55.

Cross-reference: See also chs. NR 8 and 45 and ss. NR 1.30, 1.47, 1.61, and 10.28, Wis. adm. code.

27.011 Copper Culture Mounds State Park. The department of natural resources shall accept a grant of lands in the city of Oconto, Oconto County, and shall develop and maintain it as a state park to be known as Copper Culture Mounds State Park.

History: 1973 c. 333.

27.014 Liability of vehicle owners. (1c) DEFINITION. In this section, with respect to a vehicle that is registered, or is required to be registered, by a lessee of the vehicle under ch. 341, “owner” means the lessee of the vehicle.

(1m) LIABILITY. (a) If the department finds a vehicle in a vehicle admission area, as defined in s. 27.01 (7) (a) 3., that does not have a valid receipt affixed to it or otherwise displayed as authorized under s. 27.01 (7) (e) and the department cannot locate the operator of the vehicle, the owner of the vehicle shall be presumed liable for a violation of s. 27.01 (7) (b).

(b) Notwithstanding par. (a), no owner of a vehicle involved in a violation of s. 27.01 (7) (b) may be convicted under this section if the person who, at the time of the violation, is operating the vehicle or who has the vehicle under his or her control has been convicted for the violation under par. (a) or s. 27.01 (7) (b).

(c) Service may be made by certified mail addressed to the vehicle owner’s last-known address.

(2) DEFENSES. The following are defenses to the imposition of liability under sub. (1m):

(a) That a report that the vehicle was stolen was given to the department before the violation occurred or within a reasonable time after the violation occurred.

(b) If the owner of the vehicle provides the department with the name and address of the person operating the vehicle or having the vehicle under his or her control at the time of the violation and sufficient information for the department to determine that probable cause does not exist to believe that the owner of the vehicle was operating the vehicle at the time of the violation, then the owner of the vehicle shall not be liable under sub. (1m) or s. 27.01 (7) (b).

(c) If the vehicle is owned by a lessor of vehicles and at the time of the violation the vehicle was in the possession of a lessee, and the lessor provides the department with the information required under s. 343.46 (3), then the lessee and not the lessor shall be liable under sub. (1m) or s. 27.01 (7) (b).

(d) If the vehicle is owned by a dealer, as defined in s. 340.01 (11) (intro.) but including the persons specified in s. 340.01 (11) (a) to (d), and at the time of the violation the vehicle was being operated by or was under the control of any person on a trial run, and if the dealer provides the department with the name, address and operator’s license number of the person operating the vehicle, then that person, and not the dealer, shall be liable under sub. (1m) or s. 27.01 (7) (b).

History: 1995 a. 27; 1997 a. 27.

27.016 State parks and forests grant program. (1) In this section:

(a) “Endowment fund” means an endowment, trust or other segregated fund for the benefit of a specific state park, southern state forest or state recreation area.

(b) “Friends group” means a nonstock, nonprofit corporation described under section 501 (c) (3) or (4) of the Internal Revenue Code and exempt from taxation under section 501 (a) of the Internal Revenue Code that is organized to raise funds for state parks, state forests or state recreation areas.

(c) “Southern state forest” means a state forest that is located within the region specified in s. 25.29 (7) (a).

(2) (a) The department shall establish a grant program under which friends groups that qualify under par. (b) may receive matching grants for the operation and maintenance of state parks, southern state forests or state recreation areas.

(b) To qualify for a grant under this section, a friends group shall have established an endowment fund for the benefit of a state park, a southern state forest or a state recreation area and shall have entered into a written agreement with the department as required by the department by rule.

(3) The department shall promulgate rules to establish criteria to be used in determining which friends groups and which activities related to the maintenance or operation of state parks, south-

ern state forests or state recreation areas are eligible for these grants.

(4) The department may not expend more than \$30,000 as grants under this section for a given friends group, state park, southern state forest or state recreation area in a fiscal year.

(5) The amount of a grant under this section shall equal 50 percent of the amount of matching funds that are provided by the friends group for the grant. A friends group may only use the interest generated by the endowment fund for purposes of providing the matching funds. The matching funds and the grant may be used only for the operation and maintenance of the state park, southern state forest or state recreation area that the endowment fund was established to benefit.

(6) Annually, on or before January 1, the department shall review all applications received under this section in the previous year and shall make the grants that it approves from the appropriation under s. 20.370 (1) (eq). If insufficient funds are available to pay all approved grants, the board shall prorate the available funds among the applicants in proportion to the approved grant amounts.

(7) Beginning in fiscal year 1996–97 and for each fiscal year thereafter, any moneys not encumbered or expended for grants under sub. (6) from the appropriation under s. 20.370 (1) (eq) may be used by the department for the operation and maintenance of the state parks, of the southern state forests and of state recreation areas.

History: 1995 a. 27; 1997 a. 313.

Cross-reference: See also s. NR 1.71, Wis. adm. code.

27.019 Rural planning. (2) **DEFINITION.** “Rural planning” as used in this section means planning for the health, general welfare, and amenity of the settler; planning for the establishment of the best possible transportation facilities; planning for the creation and development of the most logical community centers where country people can come together for social and business relations; planning for the setting aside of country parks, recreation fields, county fairgrounds, community woodlands, places of local and historic interest, and for the reservation of land for public uses along river fronts, lake shores, fine outlooks from hilltops, and for the preservation of our native landscape.

(3) **DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION, DUTY.** The department of agriculture, trade and consumer protection shall stimulate interest and disseminate information along lines of rural planning and shall cooperate with county rural planning committees in carrying out their duties as provided by sub. (7).

(4) **COUNTY COMMITTEE.** In each county there shall be a county rural planning committee. The committee shall consist of the chairperson of the county board and the chairperson of the county highway committee, and 2 others, to be appointed by the chairpersons every 4 years for a term of 4 years and until a successor is elected and qualified. Terms of appointed members expire on July 1. The chairperson of the county board shall be chairperson of the committee.

(6) **EXPENSES.** Elected members shall be freeholders of the county and have a general interest in and knowledge of rural planning. All members shall be reimbursed by the county for their actual and necessary expenses incurred while acting as members of such committee. The county board may set a per diem for such members for days attended at committee meetings or spent in the interests of rural planning and, in counties where the rural planning committee operates a county park or parks which bring a financial return to the county, the county board may provide a salary for the secretary of the rural planning committee.

(7) **DUTIES.** The county rural planning committee shall:

(a) Keep itself informed of the progress of rural planning in this and other counties.

(b) Report to the county, town or village boards upon the architectural design of any public building or bridge, the geographical location of community centers, the location or design of any statue

or memorial, works of art and mural decorations in public buildings when such are proposed, to the end that such matters may be made in the highest degree effective, permanent, dignified and fitting through proper design, form and situation.

(c) Advise regarding the planting and protection of trees, shrubs and flowers along all highways within the county to the end that they shall be so located as not to interfere with the maintenance of said highway, and that only trees, shrubs and flowers native to Wisconsin be used for this purpose.

(d) Consider and provide for the establishment of community parks and woodlands, proportioned and situated so as to provide ample and equal facilities for the establishment of community parks and residents of the county.

(e) Propose to the county board the setting aside of places of historic interest and the protection and preservation of unique and picturesque scenery along rivers, lakes and streams, or other scenery or features remarkable, to the end that they may be continued and preserved.

(f) It may under the direction of the county board, operate a county park or parks for tourist camping and general public amusement, and may establish fees, concession privileges and grants and employ such help as is needed to operate the park or parks for the best county interests. The county board shall establish rules and regulations governing the conduct and behavior of patrons in and on any such park and shall provide for penalties for infractions of these rules and regulations. When such parks have bathing beaches in connection with them, the county board shall make rules and regulations governing the operation of motor boats in or near such beaches, and provide penalties for infraction of such rules and regulations. The board shall also establish rules, regulations and penalties for infractions thereof, for all roads in county parks and all such roads shall be part of the county highway system.

(8) **REPORTS TO COUNTY BOARD.** The county board may call upon such committee to report with recommendations upon any matter relating to rural planning, and such committee shall make its report within 30 days after such request is made unless a longer or shorter period is specified. But such committee may at any time, on its own motion, make recommendations on any phase of rural planning to the county board.

(9) **COMMITTEE SECRETARY; PLANNING EXPERTS.** Such committee with the consent of the county board may appoint as secretary a person of skill and experience in rural development and may with the consent of such board employ consulting rural planning experts for the making of plans or maps of the county or any portion thereof showing location, design or treatment of proposed projects referred to in this section, as occasion may require.

(10) **ACQUISITION OF LAND.** Any county in which there does not exist a county park commission acting through its rural planning committee may acquire by gift, grant, devise, donation, or purchase, condemnation or otherwise, with the consent of the county board, a sufficient tract or tracts of land for the reservation for public use of river fronts, lake shores, picnic groves, outlook points from hilltops, places of special historic interest, memorial grounds, parks, playgrounds, sites for public buildings, and reservations in and about and along and leading to any or all of the same, and to develop and maintain the same for public use.

(11) **ENFORCE HIGHWAY LITTERING LAW.** Such committee shall work out plans to enforce the provisions of s. 287.81 (2) (a) and (2m) prohibiting the depositing of solid waste on or along highways.

(12) **COOPERATION OF STATE DEPARTMENTS.** The department of agriculture, trade and consumer protection, the department of administration, the department of natural resources and the agricultural extension division of the University of Wisconsin shall cooperate with the several county rural planning committees in carrying out this section.

(13) **COUNTY RURAL PLANNING COMMITTEE, WHEN UNNECESSARY.** Any county wherein there exists a county park board and

any county which shall create a park commission under s. 27.02 shall not create a county rural planning committee but in such county the county park board or commission shall exercise and be possessed of all the powers and duties imposed upon the county rural planning committee by this section.

History: 1977 c. 29 s. 1650m (4); 1979 c. 32, 110; 1983 a. 192; 1989 a. 335; 1995 a. 27 s. 1510b; Stats. 1995 s. 27.019; 1995 a. 227; 2009 a. 368.

The mill annual tax levy limitations set forth in s. 27.06 apply when county parks are operated by a county park commission, pursuant to s. 27.02 or a county board committee to which the functions and duties of a park commission have been transferred but not when county parks are operated under the express provisions of s. 27.015 [now s. 27.019]. 60 Atty. Gen. 124.

27.02 County park commission, appointment, term, oath. (1) Except as provided under sub. (2), in every county with a population of at least 150,000, but less than 500,000, and in any other county with a population of less than 150,000 wherein the county board has by resolution provided for a county park commission subject to ss. 27.02 to 27.06, the chairperson of the county board shall appoint a county park commission consisting of 7 members, any number of which may be members of the county board. The appointments shall be made in writing and filed in the office of the county clerk. The term of each member, except county board members, is 7 years following July 1 of the year in which the appointment is made and until the appointment and qualification of a successor, except that the first 7 members shall be appointed respectively for such terms that on July 1 in each of the 7 years following the year in which they are appointed the term of one member will expire. After the original appointments one commissioner shall be appointed annually in the month of June to succeed the member whose term will expire on July 1 following, except that in counties with a population of at least 150,000 but less than 500,000 the members shall be elected by the county board of supervisors. The term of any park commissioner appointed to the commission while serving as a county board member shall end when the commissioner's membership on the county board terminates, unless thereafter reappointed to the commission.

(2) In any county with a county executive or county administrator except a county with a population of less than 150,000 which has not by resolution provided for a county park commission subject to ss. 27.02 to 27.06 or except any county exercising power under s. 27.075, the county park commission shall consist of 7 members appointed by the county executive or county administrator, subject to confirmation by the county board. The term of office for such members shall be as provided by sub. (1). A member of the commission appointed under this subsection may be removed by the county executive or county administrator for cause.

(3) Each of said commissioners shall take and file the official oath.

History: 1971 c. 209; 1983 a. 192; 1985 a. 29.

The mill annual tax levy limitations set forth in s. 27.06 apply when county parks are operated by a county park commission, pursuant to s. 27.02 or a county board committee to which the functions and duties of a park commission have been transferred but not when county parks are operated under the express provisions of s. 27.015 [now s. 27.019]. 60 Atty. Gen. 124.

A city may not delegate its powers under ss. 27.08 and 27.09 to a county park commission created under s. 27.02. 61 Atty. Gen. 229.

27.03 Organization. (1) Within 30 days after their appointment and qualification the said commissioners shall convene at the courthouse and perfect an organization; and thereupon such park commission shall have the usual powers of such bodies in addition to those hereinafter enumerated, shall use a common seal, make bylaws and choose annually from its members all necessary officers.

(2) In any county with a county executive or a county administrator, the county executive or county administrator shall appoint and supervise a general manager of the park system. The appointment shall be subject to confirmation by the county board unless the county board, by ordinance, elects to waive confirmation or unless the appointment is made under a civil service system com-

petitive examination procedure established under s. 59.52 (8) or ch. 63. In any county with a population of 500,000 or more, the general manager of the park system shall be in the unclassified civil service and is subject to confirmation by the county board unless the county board, by ordinance, elects to waive confirmation.

(3) The county board shall provide suitable offices where the maps, plans, documents, and records of the commission shall be kept, subject to public inspection at all reasonable hours and under such reasonable regulations as it may prescribe.

History: 1973 c. 262; 1981 c. 217; 1985 a. 29; 1995 a. 201.

27.04 Preliminary survey. (1) Except as provided under sub. (1m), the commission shall make a thorough study of the county with reference to making reservations and acquisitions of lands therein for public uses, the improvement of such lands for parks, playgrounds, forest reservations, parkways and boulevards; make surveys, lay out maps, other plans and maps of a comprehensive county park system, and a county system of streets and parkways, including contiguous land of whatever shape or area designed to be ultimately used, in whole or in part, for highways, or, in whole or in part, for parkways; gather such further information in relation thereto as it deems useful and report the same to the county board. It shall make such other or further reports as may be requested by the county board. In making such studies, surveys and obtaining such information, and in making such reports, the commission shall give consideration, among other matters, to the health, comfort, enjoyment and general welfare of the people of the county, to the protection of streams, lakes and pools from pollution, to the use by the public of lakes, pools and the banks thereof, to the reforestation for public use and enjoyment of tracts of land, to the conservation of flooded areas, and to the preservation of places of natural beauty and of historic or scientific interest.

(1m) Any general manager appointed under s. 27.03 (2) shall have the administrative powers and duties prescribed for the commission under sub. (1).

(2) The county board thereafter may by ordinance adopt the plans proposed by the commission or general manager for such comprehensive county park system, or for such a county system of streets and parkways, in whole or in part, and with such changes or modifications as it deems necessary, and may subsequently alter, change, enlarge, extend or modify the same in any respect deemed necessary.

History: 1985 a. 29.

27.05 Powers of commission or general manager. The county park commission, or the general manager in counties with a county executive or county administrator, shall have charge and supervision of all county parks and all lands acquired by the county for park or reservation purposes. The county park commission or general manager, subject to the general supervision of the county board and regulations prescribed by the county board, except as provided under s. 27.03 (2), may do any of the following:

(1) Lay out, improve, maintain and govern all county parks and open spaces.

(1g) Provide by contract with sanitary districts, counties, towns, cities or villages, subject to the approval of the county board of supervisors, or in any other manner, for the disposal of sewage arising from the use of county parks and take all action necessary to prevent the pollution of park or parkway areas or any portion thereof by sewage emanating from upland areas.

(1m) Lay out, determine and prescribe building lines along, grade, construct, improve and maintain roads, parkways, boulevards and bridges in county parks or connecting county parks with any other parks or open spaces or with any municipality in the county, using methods and materials that it considers expedient.

(1s) Make rules for the regulation of the use and enjoyment of the county parks and open spaces by the public.

(2) Accept, in the name of the county, grants, conveyances and devises of land and bequests and donations of money to be used for park purposes.

(3) Acquire, in the name of the county, by purchase, land contract, lease, condemnation, or otherwise, with the approval and consent of the county board, such tracts of land or public ways as it deems suitable for park purposes; including lands in any other county not more than three-fourths of a mile from the county line; but no land so acquired shall be disposed of by the county without the consent of said commission, and all moneys received for any such lands, or any materials, so disposed of, shall be paid into the county park fund hereinafter established.

(4) Acquire in the name of the county by purchase, land contract, lease, condemnation or otherwise, with the approval and consent of the county board, such tract or tracts of land as it deems necessary for the purpose of providing a suitable and convenient place and station upon which airplanes and aircraft generally may land, be cared for, and make flight from; and improve and provide such place with the necessary hangars, and equipment for same; and said county park commission or county park manager further may let, lease or have such lands or station, and make such charge therefor, as they deem proper and advisable; provided, however, that any such lands so acquired, leased or used for such purpose shall not be leased or let, exclusively, to any person, but proper provision in any such use, lease or letting, shall be made for use, by others who may desire to use same; and for the purpose herein specified said county park commission or county park manager may appropriate and use from and out of the county park funds, and the county board of supervisors may appropriate and use from and out of the funds of the county, such sum or sums as may be severally or jointly sufficient to pay for such lands and improvements; and all rents, charges and income received from said lands and the use thereof shall belong to and be paid into the county park fund herein established.

(5) Plant, transplant, remove, trim, spray and otherwise care for and protect all trees and shrubs on or in that part of every road, parkway and boulevard which it has laid out pursuant to this section, lying between the lot line and the curb, or in the center or side plots in all boulevards and parkways.

(6) Let, lease or grant the use of such part or portion of the park lands now owned or hereafter acquired as to it shall seem reasonably necessary, convenient or proper to agricultural and other societies of similar nature for agricultural and industrial fairs and exhibitions and such other purposes as tend to promote the public welfare. All fences and buildings constructed and other improvements made on such lands by societies using the same shall be constructed and made according to plans submitted to, and approved by the county park commission or county park manager, and shall be the property of the county. The county board may appropriate money for and construct buildings and make improvements on any such lands so used in the same manner and to the same extent as provided by s. 59.56 (14) (a) to (c).

(7) Investigate the pollution of streams and lakes wholly or partially within the jurisdiction of each county, by sewage, industrial waste, fertilizers or other probable cause of water pollution and engage in weed control and treatment or any other treatment in order to provide clean, clear water in such lakes and streams. In connection with the exercise of such powers and duties the county park commission or county park manager may conduct investigations, by authorized agents enter upon any lands and buildings in the county at reasonable hours, subpoena witnesses, administer oaths, take testimony, make findings, and report such findings to the county board of supervisors of such county. Each county may join with, cooperate or contract with other counties or municipalities to provide for pollution control or weed control and treatment of lakes and streams wholly or partially within such county.

(8) Have complete and exclusive jurisdiction and control over the improvement and maintenance of that portion of any public alley, street or highway which has heretofore been, or hereafter may be, by consent of the governing body of the town, city or village wherein such alley, street or highway is located, made a part of the county park or parkway system. The installation of privately owned utilities in such portion of said public alley, street or highway shall be made subject to the approval of said county park commission or county park manager; sewers, water mains or other municipally owned utilities or facilities may be installed and maintained by the governing body of the municipality in which such portion of said alley, street or highway is located, upon 5 days' notice in writing to said county park commission or county park manager, which notice shall specify the type of utility to be installed and have plans thereof attached, and provided that the town, city or village shall restore as nearly as practicable to its prior condition any surface, subsurface or structures located above or below the ground that may be disturbed by said installation or maintenance.

History: 1985 a. 29 ss. 650, 3200 (56); 1993 a. 246; 1995 a. 201; 1999 a. 83.

Although counties may charge reasonable fees for the use of facilities in their county parks, they may not charge such fees only to out-of-state residents while allowing all Wisconsin residents to utilize such facilities free of charge simply because outdoor recreation program funds are involved. Such action would create an arbitrary and unreasonable distinction based on residence and unconstitutionally deny residents of other states equal protection of the laws. 60 Atty. Gen. 18.

A county has full power and control over county park lands even though they are located within the limits of a city. 60 Atty. Gen. 282.

The practice of a county park commission, in granting free or complimentary season golf passes for the use of the county-owned and operated golf course to elected county officials and certain appointed county officials, is in excess of the authority of the commission when the practice cannot be shown to serve any identifiable public purpose. 63 Atty. Gen. 213.

27.06 Mill-tax appropriation. The county board may annually, at the same time that other county taxes are levied, levy a tax upon the taxable property of such county for the purchase of land and the payment of expenses incurred in carrying on the work of the park commission. In every county having a population of 500,000 or more, the county park commission shall be subject to s. 59.60.

History: 1975 c. 78, 200, 422; 1995 a. 201.

The mill annual tax levy limitations set forth in s. 27.06 apply when county parks are operated by a county park commission, pursuant to s. 27.02, et seq., or a county board committee to which the functions and duties of such commission have been transferred but not where county parks are operated under the express provisions of s. 27.015 (now 27.019). Annual taxes levied to pay principal and interest on county indebtedness incurred under ch. 67 for park purposes must be included within the mill limitation set forth in s. 27.06. Proceeds from the sale of part of a county park may be used for capital improvements in county parks in addition to a maximum annual levy under s. 27.06. 60 Atty. Gen. 124.

27.065 County parks and parkways. (1) LAND ACQUISITION. (a) The county board of any county which shall have adopted a county system of parks or a county system of streets and parkways, pursuant to s. 27.04, may acquire the lands necessary for carrying out all or part of such plan by gift, purchase, condemnation or otherwise; provided, however, that no lands shall be acquired by condemnation unless and until the common council of the city or the board of trustees of the village or the board of supervisors of the town wherein such land is situated shall consent thereto. The cost of acquiring such lands by purchase or condemnation may be paid in whole or in part by the county or by the property to be benefited thereby, as the county board shall direct but in no case shall the amount assessed to any parcel of real estate exceed the benefits accruing thereto; provided, that no assessment for paying the cost of acquiring lands may be levied or collected against the property to be benefited until the governing body of the city, village or town where such lands are located has by resolution determined that the public welfare will be promoted thereby. Title to all lands acquired hereunder shall be an estate in fee simple.

(b) Before instituting condemnation proceedings or purchasing lands to be paid for in whole or part by assessment of benefits, the county board shall specify in general terms the land to be so acquired and shall refer the same to the county park commission, except that in counties with a county executive or county adminis-

trator, the referral shall be to the general manager. The commission or general manager shall thereafter make a report to the county board, giving a particular description of each lot, parcel or subdivision of land to be thus acquired, together with the opinion and recommendations of the commission or general manager upon the matter of acquiring such lands. Thereafter the county board may, by resolution, determine whether or not such lands shall be acquired by condemnation proceedings or otherwise.

(2) CONDEMNATION. (a) Whenever lands for a county system of parks or parkways are being condemned in accordance with this section, ch. 32, relating to eminent domain with relation to the acquisition of lands for streets, applies to the acquisition of lands for streets and parkways by the county board, excepting that in cases where the whole or any part of the cost of acquiring such lands is to be paid by special assessments the board by resolution may determine that such assessments may be paid in one or more equal annual installments, together with a rate of interest upon the unpaid principal, which interest shall not exceed 6 percent. Any person whose lands are taken or against whose lands assessments for benefits or damage are made, may appeal from the award of the commissioners to the circuit court of the county as prescribed by s. 32.05 (11). If it appears to the condemnation commissioners or to the court that the public interest will be served by changing the boundaries or increasing or decreasing the amount of land to be acquired, the court or commissioners may so notify the county board, and the condemnation petition filed by the board may be so altered, changed or amended by resolution of the board. Notice may be given and new parties brought in as provided in s. 32.14.

(b) When any assessment of benefits and damages is made in condemnation proceedings the commissioners shall file a copy of their final report in the office of the clerk of the circuit court of the county and also with the county clerk. The county clerk shall thereupon prepare a list of special taxes to be entered in the tax roll on account thereof, which list shall have set opposite each description against which benefits not offset by damages or an excess of benefits over damages shall have been assessed, the amount of such benefits or excess, which amount shall be levied upon the land described as a special tax and be collected the same as other taxes for county purposes. The amount thereof shall be certified by the county clerk with other state and county taxes and charges, to the clerks of the cities, towns or villages within which the property is located, and the clerks of the respective cities, towns or villages, at the time of making out the next tax roll, shall levy the same on the land described as a special tax to be collected the same as other taxes. The first installment shall include a proportionate part of the principal of the special assessment, together with interest on the whole assessment at the rate fixed by the county board, from the date when the county shall have obtained the right to possession of the land condemned. Payment of the amount of damages awarded to any owner by the commissioners shall be made to such owner regardless of benefits assessed against other lands of the same owner.

(c) The cost of condemnation shall be paid out of the general or contingent county fund, except where a special fund therefor shall have been provided.

(d) For the purpose of anticipating the collection of special assessments on account of such acquisition and after the assessments have been determined the county board may provide that the amount thereof may be paid with certificates against the parcels of real estate so benefited, or in special improvement bonds, or from the proceeds of the sale of such bonds, or that payments may be made part in certificates, part in cash and part in special improvement bonds, and the manner of issuing, the form and content of such certificates and bonds shall be governed by subs. (7) to (12) so far as applicable. The special assessment bonds issued hereunder may contain a general description of the lands against which assessments have been made to pay the cost of acquisition.

(e) The county board may provide for the payment out of the county treasury of all or any portion of the special assessments theretofore levied pursuant to this section and not yet due, and in

such event shall, upon verified application, refund to the persons who have made prepayment of such assessments the proportionate amounts of such prepayments.

(3) PARKWAYS AND STREETS, IMPROVE. The county board may improve all or any portion of the county's system of streets and parkways by causing the same to be leveled, graded, paved or improved in any other manner, and sidewalks, curbs or gutters or either installed, cause water and sewer mains and laterals, and lighting mains and fixtures, fences, bridges, culverts, viaducts and flood control dams erected and constructed therein, and cause the parkway portions thereof to be planted, seeded or sodded. The county board may establish the grade of all streets and parkways in areas not already established and change and reestablish the same as it deems expedient. Whenever it shall change or alter the permanently established grade of any street or parkway, any person thereby sustaining damages to property owned on the affected street shall have a right to recover the damages in the manner set forth in this section. The grade of all streets and parkways shall be established and described and the adoption of such grades and all alterations thereof shall be recorded by the county clerk. No street or parkway shall be worked until the grade thereof is established and recorded in the office of the county clerk.

(4) EXPENSE OF IMPROVEMENT. (a) The expense of such work or improvement may be paid in whole or in part by the county or by the property to be benefited thereby, as the county board shall direct, but in no case shall the amount assessed to any parcel of real estate exceed the benefits accruing thereto by such improvement, and in no case shall any benefits be assessed except for grading, paving, sidewalk, curb, gutter, sewer or water mains or laterals, and in no case shall any assessment be made upon the real estate for any such work or improvement upon any established and existing road, street or highway until the governing board of the city, village or town in which said road, street or highway is located has by resolution determined that the public welfare will be promoted by such work and improvement.

(b) Where sidewalks have been installed adjacent to private property, s. 66.0907 shall govern in respect to keeping said sidewalks in repair and free from snow, ice and obstructions; provided that the county board shall have the powers in said section vested in the common council, and the county highway committee shall have such powers as are in said section vested in the board of public works, and the word "city" shall mean the county. Where private homes are built upon lands abutting on any portion of a parkway and such houses face the parkway drive and said drive is the means of entrance to said lands, similar to any city street, then the responsibility for maintaining the area between the parkway drive and the private property lot line shall be that of the abutting property owner.

(5) PRELIMINARY ESTIMATE; CONTRACT OR NONCONTRACT WORK. (a) No such work or improvement shall be commenced by the county board until the county park commission except in counties with a county executive or county administrator, until the general manager, has made a preliminary estimate of the cost thereof and submitted the same, together with a proposed plan of such improvement showing the character and extent of the same to the county board. The county board may thereafter determine the character and extent of the improvements to be made. Such improvements may be made by contract or noncontract work as the county board shall determine. All contracts awarded under this paragraph shall be let by contract to the lowest responsible and reliable bidder. When the work required or directed to be let to the lowest responsible and reliable bidder, plans and specifications for the same containing a description of the work, materials to be used and such other matters as will give an intelligent idea of the work required, shall be prepared and filed with the county clerk for the inspection of bidders, together with a form of contract and bond, with sureties required, and the same shall be furnished to all persons desiring to bid on the work. All contracts shall be entered into in the name of the county and shall be executed and performed under the direction of the county board, except that in any county

without a county executive or county administrator the county board may vest its county highway committee or the county park commission with authority to enter into such contracts and to have charge of the performance thereof. In any county without a county executive or county administrator, the county highway commissioner, under the direction of the county board, or the county highway committee or park commission, shall superintend such work.

(b) In any county with a county executive or a county administrator, the county board may vest the county highway commissioner or the county park manager with authority to enter into contracts under par. (a) and to have charge of the performance thereof.

(6) DETERMINATION OF BENEFITS AND DAMAGES; NOTICE. (a) Before the county board shall change or alter any established grade or order any work to be done in any county system of streets or parkways at the expense in whole or in part of the real estate to be benefited thereby, it shall order the county highway commissioner to view the premises and determine the damages and benefits which will accrue to each parcel of real estate affected by such change or alteration of grade, the entire cost of the contemplated work or the improvement upon the street or parkway, the benefits and damages that will accrue to the several parcels of real estate thereby, and the amount that should be assessed to each parcel of real estate as benefits accruing thereto by such contemplated work or improvement.

(b) The county highway commissioner shall make and file in the office of the county clerk and in the commissioner's own office duplicate reports showing the determinations required to be made by the commissioner under par. (a).

(c) Notice shall be given by the county clerk that such report is on file and open for review at this office, and will be so continued for the space of 10 days after the date of such notice, and that on a day named therein, which shall not be more than 3 days after the expiration of said 10 days, the county highway commissioner or such committee of the county board as may be appointed by resolution therefor will be present and will hear all objections that may be made to such report.

(d) Such notice shall be published as a class 2 notice, under ch. 985.

(e) No irregularity in the form of such report nor of said notice shall affect its validity if it fairly contains the information required to be conveyed thereby.

(f) At the time specified for hearing objections to said report, the county highway commissioner or the committee shall hear all parties interested, who appear for that purpose, reduce to writing all objections that may be made and all evidence that may be offered to sustain the same, and may review, modify and correct said report as they deem just, and thereupon a complete final report shall be made and filed by the county highway commissioner or the committee with the county clerk, together with all objections and evidence taken to sustain the same, and the proof of publication of said notice, as above specified, which shall be received in all cases as presumptive evidence of the facts therein stated.

(g) No irregularity in the form of said report or manner of conducting the proceedings or in the proof of publication shall affect the legality of said report, unless it appears that the owners of the property affected by the proceedings were clearly misled by such irregularity and have not had an opportunity to be heard. At such hearing the county highway commissioner or any member of the committee may administer oaths as necessary when conducting such hearing.

(h) The county clerk shall publish as a class 2 notice, under ch. 985, that said report is on file in the county clerk's office and that the county board will, at a meeting to be held at the time stated in the notice, consider said report and hear all objections that may be made thereto, and determine what proportion of the cost of the improvement, if any, shall be paid by the county. The county board may at such meeting confirm or correct such report or refer

it back to the county highway commissioner or to its committee for further consideration.

(i) Subject to the limitations hereinbefore mentioned the county board may determine the amount to be paid by the real estate as benefits on account of improvements of a street or parkway and the amount that should be paid by the county.

(j) When the final determination has been reached by the county board, the county clerk shall publish as a class 2 notice, under ch. 985, that a final determination has been made as to the damages that will accrue to the real estate because of the change of an established grade or the benefits and damages to be assessed to the real estate in case of the proposed improvement.

(k) The owner of any parcel of land affected by the county board's final determination as to damages who feels aggrieved thereby, may within 20 days after the date of the final determination appeal therefrom to the circuit court of the county in which the affected property is located, by causing a written notice of appeal to be served upon the county clerk, and by executing a bond to the county in the sum of \$50, with 2 sureties, to be approved by the county clerk, and conditioned for the faithful prosecution of the appeal, and the payment of all costs that may be adjudged against the owner. The county clerk, in case such appeal is taken, shall file a brief statement of the proceedings had in the matter before the county board with its decision thereon, and shall transmit the same with all the papers in the matter to the clerk of the circuit court. Such appeal shall be tried and determined in the same manner as cases originally commenced in the circuit court; if the claimant recovers a greater sum than the claimant was allowed by the county board the claimant shall recover costs, otherwise the county shall recover costs. No appeal shall affect or delay the proceedings for making the improvement or any contract which may be entered into therefor, but a certificate or improvement bond, as the case may be, against the lot or parcel of real estate in question, for the amount of benefits assessed to that lot, shall be issued notwithstanding such appeal, and in case the appellant shall succeed, the difference between the amount charged in the certificate or bond so issued and the amount adjudged to be paid as benefits accruing to the parcel of real estate described in the certificate or bond shall be paid by the county.

(L) The appeal given by par. (k) from the report of the county highway commissioner or committee of the county board, as confirmed by the county board, shall be the only remedy of the owner of any parcel of land or any person interested therein, for the redress of any grievance the person may have by the making of such improvement, or of the change of any established grade covered by said report, or of any assessment or tax levied on account thereof.

(7) PAYMENT; CERTIFICATES, BONDS. (a) When under a plan for a county system of streets and parkways adopted by the county board pursuant to s. 27.04, any improvement is made and the cost is in whole or in part chargeable to the real estate to be benefited thereby, the county board may provide that the amount so charged may be paid with certificates against the parcels of real estate so benefited, or in special improvement bonds, or from the proceeds of the sale of such bonds, or that payments may be made part in certificates, part in cash, and part in special improvement bonds.

(b) Such certificates or bonds shall be in such form and bear such interest not exceeding 6 percent per year as the county board may prescribe, shall be executed as provided in s. 67.08 (1) and may be registered under s. 67.09. They may be made payable to the bearer with interest coupons attached, and the county board may bind the county to make good deficiencies in the collection up to but not exceeding the principal and interest, at the rate fixed, and for the time specified, upon such terms and conditions as the county board may prescribe. If the county board makes good any such deficiencies the county shall become the owner of the certificate or bond and shall succeed to all the rights of such owner in

addition to all other rights of the county provided by law in cases of delinquent taxes on lands.

(8) CERTIFICATES. Whenever any work or improvement chargeable in whole or in part to the property specially benefited has been completed and the same approved by the county board, the contractor or the county shall be entitled to the certificate therefor as to each parcel of land against which benefits shall have been assessed for the amount chargeable thereto. After the expiration of 9 months from the date of said certificate the same shall be conclusive evidence of the legality of all proceedings up to and inclusive of the issue thereof and it may be transferred by endorsement; provided, however, that this provision shall not affect any appeal from the final determination by the county board. If said certificates are not paid before October 15 in the year in which they are issued, the same may on or before the first day of November in each year, be filed with the county clerk, whose statement of special assessments which shall be paid in the next tax shall include an amount sufficient to pay said certificate with interest thereon at the rate provided in said certificate to the time when the county clerk is required to make return of delinquent taxes, and thereafter the same proceedings shall be had as in case of other taxes.

(9) COUNTY IMPROVEMENT NOTICE; BONDS. (a) As soon as the amount chargeable to the real estate under this section is finally determined, the county board shall cause a notice to be published as a class 1 notice, under ch. 985, in substantially the following form:

COUNTY IMPROVEMENT NOTICE.

Notice is hereby given that under the plan for the county parkway system adopted by the county board, a contract has been (or is about to be) let (or noncontract work be done) for (describe the work and location), and that the expense of said improvement chargeable to the real estate has been determined as to each parcel of said real estate, and a statement of the same is on file with the county clerk. It is proposed to issue bonds chargeable only to the real estate to pay the special assessments, and such bonds will be issued covering all of said assessments, except in cases where the owners of the property file with the county clerk, within 30 days after the date hereof, a written notice that they elect to pay the special assessments or a part thereof on their property, describing the same, on presentation of the certificates.

(b) After the expiration of said 30 days the county board may issue special improvement bonds covering all of the assessments except such as the owners have filed notices of election to pay as provided in this section. These bonds shall be executed as provided in s. 67.08 (1) and shall include a statement that they are chargeable to particular property, specifying against which parcels assessments have been made to pay the cost of improvement. This statement need not set forth the particular description of the property at length but shall be sufficient if it contains a reference to the record of such description in the office of the register of deeds of the county, and such particular description of all lands covered by said assessments shall be recorded in the office of the register of deeds of the county wherein said lands are situated in addition to being filed in the office of the county clerk.

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

(d) The county clerk shall carefully prepare a statement of the special assessments on which the bonds were issued, and record the same, together with a copy of said bonds, in the clerk's office.

(e) The county treasurer shall, out of the special fund hereby created for that purpose, pay the interest on and the principal of said bonds, as the same become due and charge the same to said fund.

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

(g) The county may advance or pay any funds required under this section or may purchase any such bonds and shall in such case be entitled to all the rights of any 3rd person in connection therewith, including the right to sell or otherwise dispose of such bonds.

(h) Except as otherwise provided herein or inconsistent herewith, s. 66.0713 shall apply to certificates and bonds issued hereunder.

(10) LIEN, FORECLOSURE. (a) The special improvement bonds herein mentioned shall be equal liens against all lots, parts of lots or parcels of land against which special assessments have been made, without priority one over another, which liens shall take precedence of all other claims or liens thereon, except a lien under s. 292.31 (8) (i) or 292.81, and when issued shall transfer to the holders thereof all the right, title and interest of such county in and to the assessment made on account of the improvement mentioned therein and the liens thereby created, with full power to enforce the collection thereof by foreclosure in the manner mortgages on real estate are foreclosed. The time of redemption therefrom shall be fixed by the court, and a copy of the bond foreclosed may be filed as a part of the judgment roll in said action in lieu of the original thereof.

(b) If within 90 days after the issuance of a tax certificate under s. 74.57, the amount to pay any installment of principal or interest shall not have been collected, the owner or owners of at least one-third in par value of the bonds issued on any single improvement may proceed in the name of that owner or names of those owners to collect the same by foreclosure thereof, and shall recover, in addition to the amount of said bonds and interest, all costs against the property of the party or parties in default.

(c) The owner of any property covered by such bonds, or the holder of a lien thereon or other person interested in the property, may redeem the same at any time before judgment by paying to the county clerk the amount due against such property, together with 10 percent additional thereon, which shall be in full for all costs chargeable to such property in such action.

(d) Any number of the holders of such bonds for any single improvement may join as plaintiffs in any such action, and any number of the owners of or other persons interested in the property covered by the assessment upon which such bonds are issued and on which they are a lien may be joined as defendants in any such action, and in case more than one action of foreclosure shall be commenced upon the bonds issued on account of a single improvement such actions may be consolidated. Any holders of bonds for the same improvement who do not join as plaintiffs may be made defendants and their rights adjudicated in the action.

(e) Upon the commencement of any such action the plaintiff shall cause a notice thereof to be filed in the office of the county

clerk and county treasurer, designating the particular property affected by such foreclosure; and thereafter no redemption of any such property from such assessments shall be had without payment of all costs theretofore accrued in such action except as hereinbefore provided.

(11) LIMITATION ON ACTION TO RESTRAIN TAX LEVY. Every action or proceeding to avoid any of the special assessments or taxes levied pursuant to the same, or to restrain the levy of such taxes, or the inclusion of lands in a tax certificate for the nonpayment of such taxes, shall be brought within 9 months from the end of the period of 30 days limited by the county improvement notice provided for in this section and not thereafter. This limitation shall cure all defects in the proceedings, and defects of power on the part of the officers making the assessment, except in cases where the lands are not liable to the assessment, or the county has no power to make any such assessment, or the amount of the assessment has been paid or a redemption made.

(12) ACTIONS AT LAW. (a) If in any action at law for the recovery of damages arising from a failure to make a proper assessment of benefits and damages, or failure to observe any provisions of law, or because of any act or defect in any proceeding in which benefits and damages are assessed, and in any action to set aside any special assessment against property for any purpose, or to set aside any special assessment certificate, special improvement bond or tax certificate based upon such special assessment, the court determines that such assessment is invalid by reason of a defective assessment of benefits and damages, or for any cause, it shall stay all proceedings in such action until a new assessment thereof is made as provided hereinafter; thereupon the proper county authorities shall proceed forthwith to make a new assessment of benefits and damages against the property of the plaintiff as required by law in the case of the original assessment, and the plaintiff shall have the same right to appeal from the new assessment as the plaintiff or the plaintiff's grantors would have had from the original assessment. If the validity of the new assessment is contested by the plaintiff, the court shall summarily try the matter and file an order sustaining or overruling the objection of the plaintiff. If the new assessments are held invalid, subsequent assessments may be made in like manner and similar proceedings resorted to, to determine the validity of such assessments. When the amount to be assessed against the plaintiff's property is finally determined by an assessment of benefits and damages, which the court holds to be valid, or when an appeal is taken, the court shall make an order, requiring the plaintiff to pay into the court for the benefit of the parties entitled thereto, the amount which should be justly assessed against the property in question; upon compliance with said order, judgment shall be entered for the plaintiff with costs. If the plaintiff fails to comply with such order the action shall be dismissed with costs.

(b) Where, in any action mentioned in par. (a), a new assessment has been made which is valid so far as the regularity of the proceedings is concerned, but wherein the plaintiff may feel aggrieved by reason of the amount assessed for benefits and damages, such court shall upon the verified petition of the plaintiff, after notice of not less than 10 days, proceed with the hearing of said cause. It shall not be necessary for the plaintiff in any such action to appeal from such assessment of benefits and damages, but the court may proceed with the hearing and determination of the proper amount thereof, and render final judgment between the parties.

(c) If any special improvement bonds issued pursuant to this section are held invalid, the county board may, as soon as the amount chargeable to the property benefited is finally determined by a new assessment, issue new special improvement bonds in lieu of such original bonds, to the holder thereof upon surrender of the same, for the amount of such new assessment remaining unpaid. Such new special improvement bonds shall be issued, enforced and collected in the manner prescribed in sub. (9). The excess in amount of such invalid special improvement bonds, if any, over such new bonds shall be paid by the county.

(13) APPORTIONMENT OF ASSESSMENT ON LAND DIVISION. (a) Whenever in any proceeding under this section, whether for acquisition of land or improvement thereof, any tract of land which at the time of filing of the final assessment of benefits and damages is in one ownership and such tract or any portion thereof shall thereafter be divided or subdivided into 2 or more lots or parcels, either by recorded and filed plat or by conveyance duly recorded, and the special assessment of benefits against the original tract shall be outstanding, in installments or otherwise, the county highway committee, after notice and hearing as hereinafter provided, on verified written request of the owner of such original tract or the owner of any portion thereof shall apportion said assessment of benefits among the several lots or parcels into which the original tract or any portion thereof is divided or subdivided.

(b) Upon receipt of any such verified written request the county highway committee forthwith shall set a time and place for hearing such request for an apportionment of said original assessment. Notice in writing of the time, place and nature of such hearing shall be sent by such committee, by registered mail, to the last-known address of each of the owners of any lot or parcel of land affected or to be affected by the requested apportionment, at least 10 days prior to the time set for such hearing. Such apportionment shall be made in an equitable manner so as to be consistent in method with the intent and purpose of the original assessment. The highway committee may engage the services of a disinterested and qualified real estate appraiser to assist the committee in making said apportionment and the owner making such written request shall pay a reasonable fee for the services of the appraiser in the amount fixed by the highway committee. The sum of the assessments apportioned to the several lots or parcels created from the original tract or any portion thereof shall not exceed the unpaid amount of the original assessment. The determination of said highway committee shall be final, unless, within 20 days after the filing of a certified copy of such determination with the clerk of the municipality wherein such land is situated, as hereinafter provided, the owner or owners of any lot or parcel of land affected by such determination shall commence an action in the circuit court of the county wherein such land is situated to set aside such determination. In any such action the owner or owners of any land affected by such determination and the county highway committee shall be named as parties defendant and the court may adjudicate an apportionment of the original assessment of benefits among the several lots or parcels into which said original tract or any portion thereof is divided or subdivided.

(c) Upon the making of any determination apportioning any such assessment under this subsection, the county highway committee shall file a certified copy of the assessment with the county clerk of the county in which the land affected by the determination is situated. A copy of the county highway committee's determination apportioning any such assessment, certified by the chairperson of the committee or by the county clerk, may be recorded in the office of the register of deeds of the county in the same manner as conveyances of land. Within 10 days after the making of any such apportionment by the county highway committee, the county clerk shall file a certified copy of the apportionment with the clerk of the municipality in which the land is situated. Thereafter, the assessment as so apportioned shall be levied against each lot or parcel created by division of the original parcel or any portion thereof until the full amount of the apportioned assessment and interest thereon has been paid with the same force and effect as though the apportioned assessment had been levied against the lot or parcel when the original assessment was made. The lot or parcel shall be considered to be relieved from the lien of the original assessment except as to the amount of the assessment apportioned to the lot or parcel as provided in this subsection.

(14) IMPROVED STREETS UNDER SUPERVISION OF COMMISSION. The system of streets and parkways acquired or improved hereunder shall thereafter be under the charge and supervision of and shall be maintained by the county park commission except in

counties with a county executive or county administrator, by the general manager.

(15) CHANGE IN RESTRICTED USE OF LAND. Whenever any regulation, declared by law to be for public health, safety and welfare, shall have been or shall be made affecting the use of any lot or parcel of land against which a special assessment, or apportionment thereof, shall have been or shall be made under this section, any amendment, change or repeal of any such regulation to permit a less restricted use of any such lot or parcel of land shall require a three-fourths vote of the body authorized by law to make such amendment, change or repeal. No such amendment, change or repeal shall be effective unless, prior to the adoption thereof, notice by registered mail of the time and place of hearing on any such proposal shall have been given to the county park commission except in counties with a county executive or a county administrator, to the general manager, by the body authorized by law to make such amendment, change or repeal at least 10 days before the time set for any such hearing.

History: 1979 c. 110 s. 60 (13); 1983 a. 24; 1985 a. 29, 176; 1987 a. 378; 1991 a. 316; 1993 a. 184, 246, 301, 453; 1995 a. 225, 227, 417; 1997 a. 27; 1999 a. 96; 1999 a. 150 s. 672; 2011 a. 260.

27.067 Penalties for damages in county parks. (1) No person may destroy any notices, posted by a county, or break, tear up or mar trees, vines, shrubs or flowers, dislocate stones or disfigure natural conditions within the boundaries of any county park.

(2) Any person who violates sub. (1) shall forfeit not more than \$100.

History: 1995 a. 391 ss. 13 to 15.

27.07 First class city option. Any city of the 1st class may, at its option, act under ss. 27.08, 27.09, 27.10, 27.11, 27.12 and 27.14 or any part thereof, or under any other law applicable to any such city of the 1st class.

History: 1983 a. 192.

27.075 County exercise of municipal park powers.

(1) The county board of any county with a population of less than 500,000 is hereby vested with all powers of a local, legislative and administrative character for the purpose of governing, managing, controlling, improving and caring for public parks, parkways, boulevards and pleasure drives; and to carry out these powers in districts which it may create for different purposes, or throughout the county, and for such purposes to levy county taxes, to issue bonds, assessment certificates and improvement bonds, or any other evidence of indebtedness. The powers hereby conferred may be exercised by the county board in any town, city or village, or part thereof located in such county upon the request of any such town, city or village, evidenced by a resolution adopted by a majority vote of the members-elect of its governing body, designating the particular park function, duty or act, and the terms, if any, upon which the same shall be exercised by the county board. Such resolution shall state whether the authority or function is to be exercised exclusively by the county or jointly by the county and the town, city or village, and shall also state that the exercise of such power by the county is in the public interest. Upon the receipt of the resolution, the county board may, by a resolution adopted by a majority vote of its membership, elect to assume the exercise of such authority or function, upon the terms and conditions set forth in the resolution presented by the town, city or village.

(2) The county board of any such county may, by a resolution adopted by a majority of its membership, propose to the towns, cities and villages located in such county, or any of them, that it offers to exercise such powers and functions therein in order to consolidate municipal park services and functions in said county. Such resolution shall designate the particular function, duty or act and the terms and conditions, if any, upon which the county board will perform the same. The powers conferred in sub. (1) and designated in such resolution may thereafter be exercised by the county board in each such town, city or village which shall accept such

proposal by the adoption of a resolution by a majority vote of the members-elect of its governing body.

(3) After the adoption of resolutions by the county board, the county board shall have full power to legislate upon and administer the entire subject matter committed to it, and among other things, to determine, where not otherwise provided by law, the manner of exercising the power thus assumed.

(4) The town, city or village concerned may enter into necessary contracts with the county, and appropriate money to pay the county for the reasonable expenses incurred in rendering the park services assumed. Such expenses may be certified, returned and paid as are other county charges, and in the case of services performed pursuant to a proposal for the consolidation thereof initiated by the county board and made available to each town, city and village in the county on the same terms, the expenses thereof shall be certified, returned and paid as county charges; but in the event that each and every town, city and village in the county shall accept such proposal of the county board the expenses thereof shall be paid by county taxes to be levied and collected as are other taxes for county purposes. Said towns, cities and villages are vested with all necessary power to do the things herein required, and to do all things and to exercise or relinquish any of the powers herein provided or contemplated. The procedure herein provided for the request or acceptance of the exercise of the powers conferred on the county board in cities and villages is hereby prescribed as a special method of determining the local affairs and government of such cities and villages pursuant to [article XI, section 3](#), of the constitution.

(5) The powers conferred by this section shall be in addition to all other grants of power and shall be limited only by express language.

History: 1973 c. 333; 1983 a. 192.

27.08 City park board, powers. (1) Every city may by ordinance create a board of park commissioners subject to this section, or otherwise as provided by ordinance. Such board shall be organized as the common council shall provide.

(2) The board of park commissioners is empowered and directed:

(a) To govern, manage, control, improve and care for all public parks, parkways, boulevards and pleasure drives located within, or partly within and partly without, the corporate limits of the city, and secure the quiet, orderly and suitable use and enjoyment thereof by the people; also to adopt rules and regulations to promote those purposes.

(b) To acquire in the name of the city for park, parkway, boulevard or pleasure drive purposes by gift, devise, bequest or condemnation, either absolutely or in trust, money, real or personal property, or any incorporeal right or privilege. Gifts to any city of money or other property, real or personal, either absolutely or in trust, for park, parkway, boulevard or pleasure drive purposes shall be accepted only after they shall have been recommended by the board to the common council and approved by said council by resolution. Subject to the approval of the common council the board may execute every trust imposed upon the use of property or property rights by the deed, testament or other conveyance transferring the title of such property to the city for park, parkway, boulevard or pleasure drive purposes.

(c) Subject to the approval of the common council to buy or lease lands in the name of the city for park, parkway, boulevard or pleasure drive purposes within or without the city and, with the approval of the common council, to sell or exchange property no longer required for its purposes. Every city is authorized, upon recommendation of its officers, board or body having the control and management of its public parks, to acquire by condemnation in the name of the city such lands within or without its corporate boundaries as it may need for public parks, parkways, boulevards and pleasure drives.

(d) To change or improve all parks, parkways, boulevards or pleasure drives within the city limits, controlled by the board, at the expense of the real estate to be benefited thereby, as provided in s. 27.10 (4).

(3) In any city having no board of park commissioners its public parks, parkways, boulevards and pleasure drives shall be under the charge of its board of public works, if it has such last named board; otherwise under the charge of its common council. When so in charge, the board of public works or the common council may exercise all the powers of a board of park commissioners.

(4) In every city having no city plan commission under s. 62.23 (1), the common council may provide that the board of park commissioners, if there be such board in the city, shall have the powers enumerated in s. 62.23 (2) and (17). The territory over which the city is given platting jurisdiction by s. 236.10 (1) (b) 2. shall for street, park, parkway, boulevard, pleasure drive and platting purposes be extended to 3 miles beyond the city limits. For the purpose of carrying out s. 62.23 (2) in said extended zone the common council may appropriate out of any available fund a sufficient sum to be used by said board for hiring engineers, surveyors and draftsmen, and other necessary help and assistants in making a comprehensive map of the said city and zone so as to put in concrete form the ideas of the said board as to how future dedications, openings and plattings of streets, highways, boulevards, pleasure ways and parks, or other public improvements or thoroughfares, shall be made; which said map, when adopted by the common council, shall serve as an advisory guide to the said board of park commissioners in making recommendations to the common council in the future as to approving plats, and shall not be departed from except in cases of necessity or discovered error therein.

(5) Whenever the common council of any city determines to improve any street, avenue or boulevard, the board of public works, or if there be no such board, the officer or officers authorized to make such improvement, may, as a part thereof set aside a portion of such street, avenue or boulevard for park purposes, and determine, subject to the approval of the board of park commissioners, if there be such a board, in what manner the portion so set aside shall be improved. The damages and benefits resulting from such entire improvement, including the cost of the improvement of the part of such street, avenue or boulevard so set aside shall be assessed to the several parcels of land affected thereby as provided by law in such city for such assessments. Any report required to be made and filed respecting such improvement shall include a detailed statement of said determination and the approval thereof by said board.

(6) (a) The board of park commissioners of any city may conduct public concerts within its public parks and pay the expenses thereof out of the park fund. A fee for admission may be charged for the purpose of defraying such expenses in whole or in part.

(b) The board of park commissioners of any city of the 1st class where there has been hitherto established a driving club or similar organization in connection with any park under the direction of said board of park commissioners may conduct horse races and driving exhibitions within its public parks and pay the expenses and cost of trophies therefor out of the park fund. A fee for admission may be charged for the purpose of defraying such expenses in whole or in part. Chapter 562 does not apply to any race under this paragraph.

History: 1985 a. 225 s. 100; 1987 a. 354.

Cross-reference: See also ss. NR 47.01, 47.10, and 47.30, Wis. adm. code.

A county has full power and control over county park lands even though they are located within the limits of a city. 60 Atty. Gen. 282.

A city may not delegate its powers under ss. 27.08 and 27.09 to a county park commission created under s. 27.02, et seq. 61 Atty. Gen. 229.

27.09 City forester, duties; tree planting. (1) The board of park commissioners of every city may employ a city forester to take charge of and direct, subject to its supervision and control, all of the work authorized to be done under this section. It may also

designate a municipal employee to perform the duties of city forester.

(2) The common council shall include in its annual budget such sum as it deems necessary, if any, to meet all expenses of doing said work during the following fiscal year, including the salary of the city forester and the compensation of employees assisting the city forester, but not including amounts assessable to abutting property; and the taxes levied to provide for such expense shall be in addition to all other taxes for park and boulevard purposes.

(3) The board may plant, transplant, remove, trim, spray and otherwise care for and protect all trees and shrubs on or in that part of every street, the grade of which has been established, lying between the lot line and the curb, or in the center or side plots in all boulevards and parkways, and in all public parks or grounds belonging to the city and control all such planting and transplanting by others. The board may guard all trees within the city so as to prevent the spread of disease or pests and to eliminate dangerous conditions, and may proceed pursuant to subs. (4) to (7).

(4) Whenever the board proposes the setting out, planting or removing of any such living shade tree, it shall give 2 weeks' written notice to the owner of the lot or parcel of land on which such tree stands or will stand, or the owner's agent, or, if neither is known and there be a tenant occupying said property, then to such tenant, of a time and place at which said contemplated work will be considered by the city forester, specifying in detail the street, avenue or boulevard and portion thereof, upon or from which trees are proposed to be planted or removed, and the general nature and character of the changes and improvements contemplated. After such hearing, the city forester, subject to the direction of the board shall abandon said work or proceed with it as the city forester believes the best interest of the public requires.

(5) The entire or any part of the cost of protecting, trimming, spraying, planting, renewing and removal of trees and shrubs between the lot line and the curb in front of any lot or parcel of land abutting on a street, avenue or boulevard may be chargeable to and assessed upon such lot or parcels of land. The governing body shall hold a public hearing on the proposed assessment, and shall give notice thereof in such city or village, by publishing a class 2 notice, under ch. 985.

(6) The board shall keep a strict account of the cost of planting, protecting, renewing, removing, trimming, spraying and caring for trees and shrubs in front of each lot or parcel of land abutting on any street, avenue, or boulevard, and prior to November 10 in each year, shall make a report to the comptroller in cities having such an officer, and in other cities to the common council, of all work done for which assessments have been made as hereinbefore provided stating and certifying the description of land, lots, parts of lots or parcels of land abutting on a street, avenue or boulevard in which any such work shall have been done, and the amount chargeable to each such piece of property; and the comptroller at the time of making the comptroller's annual report to the common council of the lots or parcels of land subject to special assessments shall include therein the lots or parcels of land so reported to the comptroller by the board of park commissioners with the amount chargeable thereto for work done during the preceding year.

(7) The amounts so reported directly or through a comptroller to the council shall be levied on said lots or parcels of land, respectively, to which they are chargeable and shall constitute a lien thereon and shall be collected as other special taxes are levied and collected in the city. The board shall advance out of the park or other proper fund sufficient money for doing said work and said special assessments shall be credited to said fund of said city and shall not be diverted or used for any other purpose.

History: 1991 a. 316.

27.10 Taxation and finance. (1) IN CITIES UNDER 150,000. (a) The board of park commissioners in every city under 150,000 population shall, prior to October 1 in each year, make an estimate

of the expenditures by said board during the ensuing calendar year including all necessary incidental expenses, and also an estimate of the amount necessary for the purchase of land for parks, parkways, boulevards and pleasure drives, and transmit the same to the common council. Such part of said estimates as the council shall approve shall be included in the city budget. Said board shall transmit to the common council prior to March 1 of each year a full detailed report of all its transactions for the preceding year, together with an itemized account of all receipts and expenditures, a list of employees, and an inventory of property in charge of the board.

(b) All moneys appropriated for park purposes, or received by subscription, gift, fees or otherwise for parks, parkways, boulevards or pleasure drives, shall be paid over to the city treasurer and be disbursed by orders of the city clerk drawn upon the city treasurer to pay accounts or bills that have been audited and allowed by said board and presented to the city clerk. Such orders shall be paid by the clerk and treasurer in the manner provided by s. 66.0607. The board shall not contract any liability on the part of the city in excess of the budget authorized by the common council.

(3) TAX FOR PARKS; COLLECTION AND EXPENDITURE OF PROCEEDS. The common councils of all 1st class cities are hereby authorized and directed to include in the tax levy of each year, upon all taxable property of any such city, at the same time and in the same manner as other city taxes are levied and collected by law, a tax at a level determined by the board of park commissioners of such city, and certified to the common council and the city comptroller on or before such day in each year designated by law for making and filing with the city comptroller reports and estimates for the purpose of making up the budget for the ensuing fiscal year. The entire amount of such tax shall be collected, paid into and held in the city treasury as a separate and distinct fund to be known as the park and boulevard fund, and shall not be used or appropriated directly or indirectly for any other purpose than for the improvement, maintenance and control of the public parks and boulevards of such city, and for the payment of the salaries of the employees and other proper expenses of such board of park commissioners; provided, that of the said tax levied and collected in any such city, two-tenths of a mill upon each dollar of the assessed value of its taxable property shall be used each year by its board of park commissioners solely for the purpose of filling in and improving and maintaining as a public park or boulevard any strip of submerged land granted or which may be granted to said city to be managed, controlled, improved and maintained by its board of park commissioners; and provided further, that of said tax levied and collected in any such city one-tenth of a mill upon each dollar of the assessed value of its taxable property shall be used each year by its board of park commissioners solely for the purpose of improving and maintaining any zoological garden which may be managed, controlled, improved and maintained by its board of park commissioners.

(4) SPECIAL ASSESSMENTS FOR PARKS IN ALL CITIES. (a) Whenever any change of grade or improvement of parks, parkways, boulevards or pleasure drives within the limits of any city is proposed by its board of park commissioners at the expense of the real estate to be benefited thereby, it shall view the premises and determine the damages and benefits which will accrue to each parcel of real estate by such proposed change or improvement, and the entire cost thereof. Said board shall make and file in its office a preliminary report showing its said determinations.

(b) Notice shall be given by the board that such report is open for review at its office, and that on a day and hour named therein, said board will hear all objections that may be made to such report. Such notice shall be published as a class 2 notice, under ch. 985.

(c) At the time specified for hearing objections to said report, said board shall hear all parties interested, who appear for that purpose, reduce to writing all objections made and all evidence offered to sustain the same, and may review, modify and correct said report as it deems just. At such hearing any member of the board may administer oaths.

(d) Thereupon a complete and final report and determination shall be made and filed by the board in its office, together with all objections and evidence and proof by affidavit of the publication, which affidavit shall be presumptive evidence of the facts therein stated. No irregularity in the form of any of said proceedings shall affect the legality thereof, unless it shall appear that the owners of the property affected were misled by such irregularity and have not had an opportunity to be fairly heard.

(e) When such final determination has been reached the board shall, within the next following 15 days, publish as a class 1 notice, under ch. 985, that a final determination has been made and is on file in its office as to the benefits and damages that will accrue to the real estate affected by the proposed change or improvement.

(f) The owner of any parcel of land mentioned in said notice feeling aggrieved by such final determination may, within 30 days after the date thereof commence an action in the circuit court to correct or redress such grievance. Any contract already entered into for making the proposed change or improvement shall not be affected by said action, but a certificate against the parcel of real estate in question for the amount of benefits assessed to such parcel shall be issued notwithstanding such action; and in case the plaintiff shall succeed, the difference between the amount charged in the certificate so issued and the amount adjudged to be paid as benefits accruing to the parcel of real estate described in such certificate shall be paid from the funds of the park district. Said action shall be the only remedy of the owner of any parcel of land or of any person interested therein affected by such change or improvement for the redress of any such grievance.

(g) If in any such action the court determines that any such special assessment is invalid for any cause, the board shall forthwith make a new assessment against the property of the plaintiff as such original assessment should have been made, in accordance with s. 66.0731.

History: 1985 a. 29; 1999 a. 150 s. 672.

27.11 Board of public land commissioners. **(1) CREATED BY ORDINANCE.** Every city may create by ordinance a board of public land commissioners consisting of the commissioner of public works, the city engineer, and 3 resident citizens, with power to convert streets and highways designated by the common council into parkways or boulevards.

(2) APPOINTMENT AND ORGANIZATION. (a) Such resident commissioners shall be appointed by the mayor, subject to the approval of the common council, within 60 days after such creation of the board.

(b) The terms of the appointive members of the first board shall terminate as follows: Of one member on the next ensuing first day of January; of one member on the 2nd ensuing first day of January; and of one member on the 3rd ensuing first day of January. The commissioner of public works and the city engineer shall serve on said board during their respective terms of office. Each commissioner shall hold office until a successor is appointed and qualified. In December immediately preceding the expiration of the term of any appointive member, the mayor shall appoint the member's successor to serve for a term of 3 years.

(3) SALARIES OF MEMBERS. The common council may fix and provide for the payment of a salary or salaries for one or more of the members of said board, when it is satisfied that such payment is necessary in order to carry out the purposes of this section, which salaries shall be paid solely out of the fund named in sub. (8), unless other provision shall be made in said ordinance for the payment of the same.

(4) FUNCTIONS OF BOARD; EMPLOYEES. (a) Said commissioners may appoint such clerks, assistants and workmen as they deem necessary and proper for the proper discharge of their duties, subject, however, to such regulations in respect to the number of such employees to be appointed and their compensation as the common council may by ordinance prescribe.

(b) Said board may acquire, in the name of the city, lands and improvements thereon, within a distance of 500 feet on either side

of and abutting on any public street or highway in the city for the purpose of converting the same into a parkway or boulevard. Said lands may be acquired by purchase, gift, or condemnation, but only after such acquisition shall have been recommended to the common council by said board and ordered by resolution of said common council. Any gift of land for the purposes specified in this section shall first be accepted by the common council upon the recommendation of said board before the same shall become the property of such city.

(c) Said board may, however, either prior or subsequent to such approval obtain from any or all of the respective owners contracts or options, in the name of said city, for the acquisition of said lands, or any part thereof, or any leasehold or other interest or claim therein or thereto; and said board may in such case pay out of the public land fund created by sub. (8) any charges or expenses by it incurred in procuring such contracts or options. But any such contract or option shall not be binding upon, nor shall it create any liability against, the city until it shall have been reported and recommended by said board to the common council and approved by resolution of the common council recorded in its minutes.

(d) Said board may manage, control, govern, improve, subdivide, resubdivide and plat, any land so acquired; and also to mortgage and sell the same, or parcels thereof, on such terms and with such restrictions and reservations as it deems necessary in order to convert such street or highway into a parkway or boulevard, and to protect the same and its environs, and preserve the view, appearance, light, air, health, and usefulness thereof.

(5) MAINTENANCE. Whenever said board deems it necessary to grade, pave, curb, repair, or repave any parkway or boulevard laid out and established under this section, or any part thereof, including the sidewalks thereof, said board shall recommend its proposed improvement to the common council, describing its plan, and submitting a plat for the same. The common council shall, if it deems such improvement necessary, direct the officer, board, or body having charge of the improvement of streets therein, to make an estimate of the cost of such improvement, which shall be placed on file in the office of said officer, board, or body, and be open to the inspection of the public.

(7) LIABILITIES PAYABLE FROM PROCEEDS OF OPERATIONS. No corporate liability whatever shall in any event be created under this section against any city, except to pay for lands condemned. All securities issued by said board and the damages for lands condemned shall be payable solely out of the proceeds of the operation of such board and the public land fund named in sub. (8). Such securities shall not be issued in an amount in excess of the cost to such city of such lands and 10 percent of such cost in addition thereto.

(8) PUBLIC LAND FUND. (a) All appropriations to the board of public land commissioners and all receipts from the sale of real estate pursuant to sub. (4) shall constitute a fund denominated the public land fund. Said fund shall be drawn upon only by orders signed by the president and secretary of such board and countersigned by the city comptroller in cities having such officer, and by the city clerk in other cities. Moneys from the resale of land in the public land fund shall either be appropriated by the common council to the board of public land commissioners, the proceeds thereof to be used for any of its legal purposes, or shall be placed by the common council in any sinking fund to retire bonds issued for the purposes specified in this section; provided, that no appropriation to the board of public land commissioners shall revert to the general fund, but shall continue, except as otherwise provided in this section, as a continuing appropriation of the public land fund.

(b) Said board shall report to the common council in such city on or before the first meeting in September in each year the amount of money required for carrying out the purposes of this section, and the common council may provide such funds as it deems reasonably sufficient for such purposes and may cause to be levied and collected for such purpose an annual tax. Said tax shall be independent of the general purposes tax to be levied by said common council. Any unexpended surplus remaining in said

public land fund at the close of the fiscal year shall become a part of the revenue of said board of land commissioners for the purposes aforesaid. The tax as herein provided shall not become effective or apply in any city until the question shall be submitted to a vote of the electors thereof by resolution or ordinance adopted by the common council, which shall provide for the time of holding such election. If approved by the majority of the votes cast upon that question in any city it shall go into effect in such city, otherwise it shall not take effect. Upon the ballot provided for such election shall be printed the following: "Shall the common council annually cause to be levied and collected at the same time and in the same manner as other taxes are levied and collected such sum or sums as they shall deem sufficient for the purpose of providing a public land fund?" Such election shall be held and the votes cast, counted, canvassed and returned in the same manner as at general city elections.

(c) The receipts from rentals of property under the management of the board of public land commissioners shall constitute a revolving fund from which said board may expend such sums as may be necessary for the maintenance, operation, or repair of such property. From said fund sums not to exceed \$500 may be drawn upon for such purpose without special order of the common council. Within 10 days after the close of each fiscal year, however, the net proceeds from rentals during such year shall be transferred from the revolving fund herein created to the general city fund.

(9) AUDIT OF ACCOUNTS. Every claim or account arising under this section shall be audited and allowed by said board before an order is issued therefor. Immediately after such allowance said board shall furnish the city comptroller, in cities having such officer, and in other cities, the city clerk, with a copy of such claim or account or a statement of the character thereof, materials furnished, or services rendered, and said comptroller or clerk shall then audit the same before countersigning said order. Said board shall transmit to the common council at its first regular meeting in January of each year a full and detailed report of all transactions of said board for the preceding year together with their itemized account of all expenditures, a list of employees, an inventory of property, the purchase price thereof, and a description of all mortgages and securities issued and outstanding.

(10) SUSPENSION OR ABOLITION OF BOARD. The common council may by a two-thirds vote of the alderpersons elect either suspend the operation of or abolish such board. In case of such suspension or abolition the common council may exercise the powers of such board so far as may be necessary to carry out the terms of any contract or complete any proceeding already entered into by such board.

(11) POWERS DELEGATED TO OTHER BOARDS. Every city may vest the powers, duties, and restrictions specified in this section, upon its board of park commissioners or any other existing board or commission, by an ordinance of its common council, in lieu of creating a board of public land commissioners under this section.

(12) SEVEN-MEMBER BOARD. CITIES OF THE 1ST CLASS. (a) In cities of the 1st class the common council may create by ordinance a board of public land commissioners, consisting of 7 citizen members, the commissioner of public works and the city engineer not to be members, with the same purposes, powers, functions, conditions and terms as boards of public land commissioners created otherwise under this section.

(b) Commissioners under this subsection shall be appointed by the mayor, subject to the approval of the common council, within 60 days after the creation of the board, and such commissioners are to be persons of general qualifications rather than specialists or technicians in any particular phase of city planning.

(c) Terms of the members of the first board shall terminate as follows: Of 2 members on the next ensuing January 1; of 2 members on the 2nd ensuing January 1; and of 3 members on the 3rd ensuing January 1. Each commissioner shall hold office until a successor is appointed and qualified. In December immediately

preceding the expiration of the terms of any members, the mayor shall appoint their successors for a term of 3 years.

(13) MAY EXERCISE POWERS OF CITY PLAN COMMISSION. In cities of the 1st class, said board of public land commissioners shall exercise all the powers conferred on city plan commissions by s. 62.23.

History: 1973 c. 138; 1985 a. 29; 1991 a. 316; 1993 a. 184; 2001 a. 103.

27.12 Nonliability. **(1) FOR COST OF CONSTRUCTION AND MAINTENANCE.** The common council may, by resolution make it a condition of the acceptance of any gift of lands for parks, parkways, boulevards or pleasure drives that the same shall be constructed and maintained solely at the expense of private parties until, by like resolution, the council shall vote to maintain them at the expense of the city.

(2) FOR DAMAGES CAUSED BY WANT OF REPAIR. Neither the city nor any such private parties shall be liable for any damage resulting from insufficiency in such construction, maintenance or repair of any parks, parkways, boulevards or pleasure drives owned by the city and located outside of its limits; but the city may cause any of them or any part of either of them which is not in good repair, to be closed to the use of the public until the same shall be put in good repair. At conspicuous points along any such boulevard or pleasure drive a notice shall be placed at intervals not exceeding one mile, painted in large, plain letters, as follows: "Any person using this drive assumes all risk as to defects therein".

History: 1991 a. 316; 1997 a. 35.

27.13 Town and village parks. Every town and village may provide and maintain parks, parkways, boulevards or pleasure drives pursuant to the provisions of this chapter which are applicable to cities.

27.14 Police protection. **(1)** Every city may exercise police supervision over all parks, parkways, boulevards and pleasure drives managed and controlled by its common council or by its board of park commissioners.

(2) The board of park commissioners shall recommend to the common council the enactment of such ordinances as it deems necessary to protect and preserve the parks, parkways, boulevards and pleasure drives under its charge, or to secure the free and reasonable use and enjoyment thereof by the public; and the common council shall enact such proposed ordinances or such other ordinances as will be suitable for the purposes stated.

(3) The city attorney shall prosecute in a court or courts of competent jurisdiction all violations of said ordinances.

(4) Each member of a board of park commissioners and its superintendent are vested with the powers of police officers for the enforcement of all rules and regulations of the board and the ordinances aforesaid.

27.15 Moneys for cities of the 1st class, how disbursed. All moneys received or raised in any city of the 1st class, however incorporated, for parks and boulevards, under the control of a board of park commissioners, shall be paid over to the city treasurer and shall be disbursed according to resolutions of the board of park commissioners authorizing the payment of bills and accounts after same have been audited and orders directed to be issued therefor, which shall be signed by the president and secretary of the board, except that said funds may by resolution of said board of park commissioners be disbursed upon orders signed by the president and secretary of the board of park commissioners, and countersigned by the comptroller after bills or accounts have been presented to and audited by the comptroller. All bills or accounts thus paid shall be reported by said secretary to the next regular meeting of the board of park commissioners. Such orders shall be made payable to the order of the persons in whose favor they shall have been issued, and shall be the only vouchers of the treasurer for payment from the park fund. It shall not be lawful for the board of park commissioners to expend or contract a liability for any sum in excess of the amount levied in any one year for the park fund on account of such fund.

History: 1991 a. 316.

27.98 General penalty provision. Any person who violates any provision of this chapter or any department rule or order promulgated under this chapter for which no other penalty is prescribed is subject to a forfeiture of not more than \$100.

History: 1987 a. 27.

27.99 Parties to a violation. **(1)** Whoever is concerned in the commission of a violation of this chapter for which a forfeiture is imposed is a principal and may be charged with and convicted of the violation although he or she did not directly commit it and although the person who directly committed it has not been convicted of the violation.

(2) A person is concerned in the commission of the violation if the person:

(a) Directly commits the violation;

(b) Aids and abets the commission of it; or

(c) Is a party to a conspiracy with another to commit it or advises, hires or counsels or otherwise procures another to commit it.

History: 1975 c. 365.