

CHAPTER 63

COUNTY AND CITY CIVIL SERVICE

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COUNTY CIVIL SERVICE

63.01 County civil service commission; appointment; terms. (1) There shall be a civil service commission in every county containing 500,000 inhabitants or more according to the last state or United States census and in all other counties the county board of supervisors may establish a civil service commission, called

"commission" in ss. 63.01 to 63.16. Such commission shall consist of 5 members, all of whom shall be legal residents of the county. Appointments shall be made on the basis of recognized and demonstrated interest in and knowledge of the problems of civil service. No person holding any elective or appointive public position or office of any sort in said county government shall be appointed thereon.

(2) The chairman of the board of supervisors of any such county, within 30 days after ss. 63.01 to 63.16 become applicable thereto, shall appoint the members of said commission, designating the term of office of each. Such appointment and designation shall be subject to confirmation by the board of supervisors. Of the persons first appointed one shall hold for one year, one for 2 years, one for 3 years, one for 4 years, and one for 5 years from the first day of January next following such appointment, and until his successor is appointed and qualifies. In the month of December of each year, immediately preceding the expiration of the term of office of any such commissioner, the board of supervisors shall elect one member of such commission to hold office for the term of 5 years, from the first day of January next succeeding his appointment and until his successor is elected and qualifies.

(3) Every person appointed a member of said commission shall take and file the official oath.

(4) Each member of the commission shall receive such salary as the county board shall determine, which shall not be less than \$200 for service performed in any one year. Such compensation shall be paid by the county treasurer on the certificate of the chief examiner, countersigned by the county auditor, if any.

Cross Reference: See 59.07 (20) for other authority to establish county civil service systems.

63.02 Rules; secretary; employes; offices.

(1) Such commissioners, as soon as possible after their appointment and qualification, shall prepare and adopt such rules and regulations to carry out the provisions of ss. 63.01 to 63.16, inclusive, as in their judgment shall be adapted to secure the best service for the county in each department affected by said sections, and as shall tend to promote expedition and speed the elimination of all unnecessary formalities in making appointments. Such rules shall be printed and distributed in such manner as reasonably to inform the public of the county as to their purpose, and shall take effect 10 days after they are published.

(2) Every such commission may appoint a chief examiner whose duty it shall be, under its direction, to superintend any examinations held in such county under ss. 63.01 to 63.16, and to perform such other duties as the commission may prescribe. Such chief examiner shall be ex officio secretary of the commission, and under the direction of such commission he, as such secretary, shall cause the minutes of its proceedings to be taken in shorthand and fully transcribed. The original transcribed copy shall be the official minutes of such proceedings and shall be open and available for public inspection.

Such secretary shall preserve all reports made to the commission, keep a record of all examinations held under its direction, and perform such other duties as the commission may from time to time prescribe. The salary of such chief examiner, unless a greater amount therefor is determined by the board of supervisors, shall not exceed \$1,500. The commission may also appoint such clerical or other assistants as it may deem necessary and fix their salaries. All such appointments shall be made subject to the provisions of ss. 63.01 to 63.16.

(3) The board of supervisors in every county in which a commission is appointed shall provide suitable offices, furniture, stationery, light, heat, telephone and all other necessary supplies and conveniences to enable the commission to perform its duties.

63.03 Classification. (1) In every county in which a commission is appointed, pursuant to ss. 63.01 to 63.16, inclusive, all offices and positions in the public service in said county shall be divided into 2 classes, namely, the classified and the unclassified service. The unclassified service shall include:

- (a) All officials elected by the people.
- (b) All members of boards and commissions.
- (d) Court reporters of circuit court.
- (f) Undersheriff.
- (g) Deputy register of deeds.
- (h) Chief deputy clerk of the circuit court.
- (i) Deputy county clerk.
- (j) Deputy county treasurer.
- (k) Deputy coroner.
- (l) Deputy district attorneys.
- (m) Assistants and all members of the staff in the criminal department of the office of the district attorney, except employes engaged in clerical and stenographic work.
- (n) Investigators in the office of the district attorney, when authorized by the county board.
- (o) Students and interns in medical or professional specialties.
- (p) Residents in the medical specialties.
- (q) Members of the medical staffs of the various hospitals, sanatoriums, and other county institutions who are supplied by a medical school or medical societies without expense to or compensation from the county.
- (s) County executive.
- (t) Administrative secretaries to county executive.
- (u) Minors between the ages of 14 and 19 who perform part-time services of 20 hours per week or less under a work-creation program devised by the county.

(v) Persons 16 years of age or older who perform training or services, or both, under a work experience program developed by the county or developed under federal auspices or sponsorship. Persons qualifying under this paragraph shall not be eligible for benefits under ch. 108.

(w) Sergeant at arms to the county board.

(2) All other offices and positions, however created or filled, shall be included in the classified service.

History: 1971 c. 154.

63.04 Appointments; promotions and removals in classified service. On and after January first next succeeding the date when ss. 63.01 to 63.16, inclusive, become applicable in any county no person shall be appointed or promoted to, reduced in, transferred to or in, or removed from the classified service in any such county, except in accordance with the provisions of said sections.

63.05 Certifications; examinations; preference to veterans; temporary appointments. (1) When any appointing power in any such county learns that a vacancy has occurred, or is about to occur in any office or position in the classified service in his department, he shall forthwith notify the chief examiner of such fact. When an eligible list (containing the names of persons who have, within a period of time to be specified in the rules of the commission, passed an examination appropriate to the office or position in question) is in existence, the chief examiner shall certify to the appointing power the names of the three persons standing highest on that list. If more than one vacancy in the same class or position is to be filled, one additional name shall be certified for each additional vacancy.

(2) The commission shall impose no restrictions as to age in case of veterans and in the certification of eligibles, other conditions being equal, shall give preference to veterans of any of the wars of the United States, including the Korean or Viet Nam conflict. "Viet Nam conflict" means service in accordance with the dates specified in s. 45.35 (5) or as currently or subsequently defined by the congress of the United States or executive order. "Preference" means that whenever an honorably discharged veteran competes in any examination before the commission and passes the minimum grade he shall be accorded 5 points, and if such veteran has a disability which is directly or indirectly traceable to war service, he shall be accorded another 5 points, in addition to earned ratings therein.

(3) The appointing power shall make selection to fill such vacancy or vacancies with reference

solely to merit and fitness from the names certified, unless objection is made to one or more of the persons named and such objection is sustained by the commission, in which case the commission shall certify in addition the name next following upon the eligible list.

(4) If there is no such eligible list, the procedure shall be as follows: An examination shall be arranged for the earliest possible date to examine candidates relative to their fitness for said office or position. The time and place of such examination, together with the requirements of the position, and all other necessary information shall be sufficiently advertised by said commission in such manner as the commission shall by its rules determine as best suited to give notice of such examination.

(5) Pending the holding of such examination and the creation of an eligible list, the office or position in question may be filled temporarily by the appointing power, by an emergency appointment, subject to such rules and restrictions as the commission may adopt.

63.06 Rights of employes in military service. Any person in the classified service in any such county who is now or hereafter becomes an active member of the military or naval forces of the United States during a period officially proclaimed to be a national emergency or limited national emergency or under P.L. 87-117, shall be granted leave of absence, such leave to be continuous for the duration of the existing emergency or duty, plus 90 days. Service toward seniority or salary advancement shall be deemed not to be interrupted by such military service, provided that persons occupying a probationary status upon commencing such military leave shall revert to such status upon reinstatement. Application for reinstatement shall be made within 90 days from honorable discharge from the military service. Evidence of honorable discharge shall be presented to the civil service commission with such application. The position of the person so on leave shall not be filled except by appointment through the certification of the persons next eligible. Upon application of the person so on leave and presentation of evidence of such honorable discharge and of such evidence of physical fitness to perform the duties of the position formerly occupied as shall be satisfactory to the civil service commission he shall be reinstated in the position formerly occupied by him or in a position having similar character and standards of duties and compensation, if such military service was not for more than 4 years unless extended by law. The person appointed to fill

such position during the absence of the person so on military leave shall, upon the latter's reinstatement, be transferred to a similar position if one is available, or if not, his name shall be placed on the appropriate reinstatement list in accordance with the rules of the civil service commission.

63.065 Elected county or state officers.

A permanent employe in the classified service of any such county having a population of 500,000 or more, who is elected to a county or state office shall be granted a leave of absence without pay from his position for the period of his entire service as an elected county or state officer and thereafter he shall be entitled to return to such former position or to one with equivalent responsibility and pay in the classified service without loss of seniority or civil service status. At the discretion of the civil service commission, any elected state officer, while on leave of absence, may also be permitted to return to his former position or to one with equivalent responsibility and pay in the classified service for such periods of time as may be set by said commission. This section shall not apply to any department head in the classified service whenever the commission has established a list of department heads or employes of any department of public welfare which functions under the authority of s. 49.51 (2).

63.07 Temporary appointments. (1) (a)

When need exists for the filling of a position in the classified service for a period of not to exceed 6 months' duration, a temporary appointment shall be made for such period from the proper eligible list or as provided in s. 63.05 (5). Such temporary appointment may be extended once for not to exceed 6 months by resolution of the county board after receipt by it of a recommendation for such extension from the civil service commission. The acceptance or refusal by an eligible of a temporary appointment shall not affect his standing on the eligible register for permanent employment nor shall the period of service of any temporary appointment be counted as a part of the probationary service required after appointment to a permanent position.

(b) This subsection shall apply to a position created on a temporary basis or to a temporary appointment to a position created on a permanent basis. As to either of such methods of filling a position which has existed for more than one year on June 19, 1941, the county board shall within 60 days after said date provide for filling such position on a permanent basis or abolish the same.

63.08 Applications for and nature of examinations; eligible list; blind persons. (1)

All applicants for such examination shall have been residents of this state for one year prior to their application for examination, and may be required by the commission to prepare and file written application blanks giving such information, bearing upon their fitness for the office or position in question, as the commission deems necessary; and provided further, that for technical and professional services, the commission may open the examination to residents of other states who are citizens of the United States; and provided further, that the commission shall not, for other services, be precluded from requiring longer periods of residence within the county for entrance to examinations. The commission may waive the requirements for one-year state residency and United States citizenship for applicants to be licensed in the health care field. Such application blanks need not be uniform for the different grades or classes of offices or positions, but the forms to be used shall be definitely specified in the rules of the commission. No questions pertaining to political affiliation or religious faith shall be asked of any applicant. The examination shall be such as to test fairly and practically the ability of each applicant to fulfill the requirements of the office or position in question. Wherever the commission believes it advisable it may substitute an actual demonstration by the applicant of his skill in performing the duties of the office or position for which he is applying in place and stead of a written test.

(2) Whenever the office or position is one in which the person to be appointed will hold a personal or confidential relation to the appointing power, the person having the power of appointment may be present at the examination for the purpose of advising the commission with relation to the relative personal fitness of the various candidates and this advice shall be given due weight in the markings of the applicant.

(3) The weights, if any, to be given to previous experience, training, age, sex, written or demonstration test, oral test, and the various other phases or elements of the examination to which the applicant may be subjected, shall be provided for in advance by the rules of the commission. The names of the persons passing the examination shall be placed on an eligible list in the order of their final grades in the examination. Certification shall then be made as provided in s. 63.05.

(4) No otherwise qualified blind persons shall be discriminated against in examination, re-examination, appointment, reappointment, promotion or demotion unless eyesight is absolutely

indispensable for the performance of the duties and responsibilities of the position.

(5) To insure competitive equality between the blind and persons not so handicapped in connection with the taking of civil service examinations, the applicant may request from the commission the furnishing of an amanuensis or a reader when necessary, and the furnishing of a place to take such examination, or other similar prerequisites to insure equality in such examination.

(6) Upon the request of an applicant or an eligible for a county civil service position who is blind, the department of health and social services, shall obtain from such county civil service commission a detailed description of all duties entailed by such position and shall investigate the necessity for eyesight in the fulfillment of the duties of any position, and shall determine and report its findings to the civil service commission, as to the physical ability of the applicant or eligible to perform the duties of such position. Such findings shall be conclusive as to the physical qualifications of any applicant or eligible so examined.

History: 1971 c. 232

63.09 Efficiency records; promotions.

The chief examiner, under the direction of the commission and with the advice of the heads of the departments involved, shall devise and introduce as rapidly and extensively as practicable a system of efficiency records to be based, among other things, upon the quantity and quality of the work performed and the regularity and punctuality of attendance. After such system is introduced, the various departments thereby affected shall maintain it. The chief examiner shall also, under the direction of the commission, prepare a classification of subordinate positions in accordance with their natural tendency to fit their incumbents to fill higher offices or positions in the service of the county. The commission shall provide in its rules that the efficiency records of an employe in one of the aforesaid lower positions shall be given due weight in the examination of such employe for higher offices or positions to which they naturally lead, to the end that such higher offices or positions in the service shall be filled as far as possible by promotion.

63.10 Demotion; dismissal; procedure.

(1) Whenever a person possessing appointing power in the county, the chief executive officer of a department, board or institution, the county park commission, county election commission, civil service commission, and county board of welfare as to officers and employes un-

der their respective jurisdictions, believes that an officer or employe in the classified service in his or its department has acted in such a manner as to show him to be incompetent to perform his duties or to have merited demotion or dismissal, he or it shall report in writing to the civil service commission setting forth specifically his complaint, and may suspend the officer or employe at the time such complaint is filed. It is the duty of the chief examiner to file charges against any officer or employe in the classified service upon receipt of evidence showing cause for demotion or discharge of such officer or employe in cases where a department head or appointing authority neglects or refuses to file such charges. Charges may be filed by any citizen against an officer or employe in the classified service where in the judgment of the commission the facts alleged under oath by such citizen and supported by affidavit of one or more witnesses would if charged and established amount to cause for the discharge of such officer or employe. The commission shall forthwith notify the accused officer or employe of the filing of such charges and on request provide him with a copy of the same. Nothing in this subsection shall limit the power of the department head to suspend a subordinate for a reasonable period not exceeding 10 days. In case an employe is again suspended within 6 months for any period whatever, the employe so suspended shall have the right of hearing by the commission on the second suspension or any subsequent suspension within said period the same as herein provided for in demotion or dismissal proceedings.

(2) The commission shall appoint a time and place for the hearing of said charges, the time to be within 3 weeks after the filing of the same, and notify the person possessing the appointing power and the accused of the time and place of such hearing. At the termination of the hearing the commission shall determine whether or not the charge is well founded and shall take such action by way of suspension, demotion, discharge or reinstatement, as it may deem requisite and proper under the circumstances and as its rules may provide. The decision of the commission shall be final. Neither the person possessing the appointing power nor the accused shall have the right to be represented by counsel at said hearing, but the commission may in its discretion permit the accused to be represented by counsel and may request the presence of an assistant district attorney to act with the commission in an advisory capacity.

63.11 Standard scale of compensation.

The chief examiner, under the direction of the

commission and in co-operation with the county clerk (or county auditor, if any) and with the heads of the various departments, shall devise and recommend to the board of supervisors a standardized scale of wages and salaries for all county offices and positions in the classified service, said scale to be graduated according to the duties performed, the length of service and efficiency records of the officers or employes, and the time of day or night such services are performed by the establishment of shifts. The supervisors shall consider and act in some way upon this scale at the last meeting of said board in the month of October next following its recommendation, and if adopted it shall go into effect on the first day of January following its adoption, or at such other date as may be provided by law.

63.12 Investigations; testimonial powers; witnesses. (1) Each member of the commission may subpoena witnesses, administer oaths, examine witnesses and compel the production of documents, records, and papers of all sorts in conducting such investigations as the commission may deem necessary or proper in order to ascertain whether or not the provisions of ss. 63.01 to 63.16, inclusive, are being carried into effect. The commission may examine such public records as it requires in relation to any such investigation. All officers and other persons in the civil service of the county shall attend and testify when required to do so by the commission.

(2) In case of the refusal of any person to comply with any subpoena issued hereunder or to testify to any matter regarding which he may be lawfully interrogated, the circuit court of the county or the judge thereof, on application of any one of the commissioners, shall issue an order requiring such person to comply with such subpoena and to testify, or either, and any failure to obey such order of the court may be punished by the court as a contempt thereof.

(3) Each person, not in the civil service of the county, who appears before the commission by its order shall receive for his attendance the fees and mileage provided for witnesses in civil actions in courts of record which shall be paid out of the appropriation to the commission. But no witness subpoenaed at the instance of parties other than the commission shall be entitled to witness fees or mileage unless the commission certifies that his testimony was relevant and material to the matter investigated.

63.13 Certification of pay rolls. No payment for personal services of any officer or employe in the classified service of any county wherein ss. 63.01 to 63.16 are applicable shall

be made by any county officer unless the commission has certified that the officer or employe claiming such payment is holding his position legally under the provisions of said ss. 63.01 to 63.16 and the rules of the commission. Such certification shall be required on each and every pay roll for each and every office and position in the county service, which is subject to the provisions of said ss. 63.01 to 63.16. County officers making payments in violation of this section shall be liable for the full amount thus paid and shall be deemed guilty of a violation of the provisions of said ss. 63.01 to 63.16, and subject to the penalties provided in s. 63.17.

63.14 Prohibited influences and practices. (1) Except as provided otherwise by s. 63.05 (2), no factor or influence other than the fitness of a person to perform the duties of the office or position in which he is acting or employed, or to which he is seeking appointment, shall affect the determination of appointments, promotions, transfers, suspensions or discharges with respect to any office or employment within the scope of ss. 63.01 to 63.16, inclusive.

(2) The following practices are especially forbidden in any county wherein ss. 63.01 to 63.16, inclusive, are applicable: Pernicious political activity by any county officer or employe in the classified service; the giving of any consideration, whether financial or otherwise, in return for appointment to an office or position in the service of said county; the obstruction or deceiving of any person desiring to take an examination under the provisions of said sections, or desiring to secure information concerning any such examination; the deliberate mismarking or miscalculation of grades of any applicant taking an examination under said sections; the impersonation by any person of any other person in connection with the holding of any examination under said sections; and the giving to or receiving by candidates for examination information or assistance enabling such candidates to obtain an unfair or improper advantage over other candidates for the same examination.

(3) No county specified in s. 63.01 or any department, officer or employe thereof shall hire or employ a person, subject to civil service in such county, at a wage or salary less than that advertised by the civil service commission of such county for the position to be filled, nor shall such county, department, officer or employe pay, or cause to be paid, salaries or wages of different amounts to persons in the same classification and stage of advancement, unless such difference in salaries or wages shall be based on difference of work performed or the time of day

or night of performance of work; provided that where there has been a general reclassification of title and compensation of positions the county board is authorized to provide by ordinance that persons having civil service tenure at the effective date of such reclassification and occupying positions which have been reclassified, so as to result in a decrease in compensation, may continue to serve under the position title as it existed prior to such reclassification and receive the compensation thereof according to the former range during their tenure, and in the event that such general reclassification shall result in a position being reclassified to a higher grade, and the present incumbent of such position shall not have or by examination attain eligibility for certification to such higher grade, the status and compensation of such incumbent shall be retained by him during his tenure of such position in conformity with civil service.

(4) The county board of any county specified in s. 63.01 is authorized to provide by ordinance the establishment of wage or salary differentials to collect shift differentials within one classification based upon the time of day or night of the performance of work.

63.15 Existing officers and employes, how affected. All persons included within the classified service of any county, at the time ss. 63.01 to 63.16, inclusive, go into effect therein, appointed for a definite term, shall be required to take examinations under said sections as soon as practicable after the expiration of such definite term, except persons who have been on the pay rolls of such county continuously for the 4 years immediately preceding the date upon which said sections go into effect in said county; and except that all such persons being in service and on the pay roll of said county less than four years preceding such date shall, in order to retain their offices or positions, be required to take a noncompetitive examination, and shall retain their offices or positions, unless upon such examination they be found and determined by said board to be insufficiently qualified. The foregoing provisions do not, however, prevent suspension, demotion or discharge of any officer or employe subject to the provisions of ss. 63.01 to 63.16, inclusive, in the manner provided in s. 63.10.

63.16 Appropriation for commission. A sufficient sum shall be provided each year by the county board of supervisors of each county in which ss. 63.01 to 63.16, inclusive, become operative to enable the commission created thereunder, to exercise the powers and perform the duties therein specified.

63.17 Violations, county civil service. Any person who wilfully, or through culpable negligence, violates any provisions of ss. 63.01 to 63.16, or any rule promulgated in accordance with the provisions thereof, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished by a fine of not less than \$50 nor more than \$1,000, or by imprisonment in the county jail for a term of not less than 30 days, nor more than one year or by both such fine and imprisonment in the discretion of the court.

MILWAUKEE CITY

63.18 Milwaukee city commission; appointment; terms. The mayor of each city of the first class, in this state, whether such city be incorporated by special act of the legislature or under the general laws of the state, shall, before the fifteenth day of June following the passage of this act, or the fifteenth day of June in the year next following the first state or national census, showing such city to belong to said first class, appoint 5 persons, citizens and residents of said city, who shall constitute and be known as the board of city service commissioners of such city, and shall designate one of the persons so appointed to serve for a term of 5 years, one for a term of 4 years, one for a term of 3 years, one for a term of 2 years, and one for a term of one year, from the first Monday of July in the year of their appointment and until their respective successors are appointed and qualified; provided, however, that in cities having a board of city service commissioners the members of such board shall hold office and continue to be a member of such commission until the expiration of the term or terms of such member or members, and in each and every year after such first appointment, the mayor shall, in like manner, in the month of June, appoint one person as the successor of the commissioner whose term shall expire in that year, to serve as such commissioner for 5 years from the first Monday of July then next ensuing, and until his successor is appointed and qualified. The commission shall, at a meeting in July of each year, elect one member to act as president and one member to act as vice president, each for a term of one year, and until a successor is duly elected. Three commissioners shall constitute a quorum necessary for the transaction of business. Any vacancy in the office of commissioner occurring during the term shall be filled for the unexpired term by appointment by the mayor and all appointments, both original and to fill vacancies, shall be so made that not more than 2 commissioners shall at the time of the appointment be members of the same political party. Said com-

missioners shall hold no other lucrative office or employment under the United States, the state of Wisconsin, or any municipal corporation or political division thereof, and each commissioner shall before entering upon the discharge of the duties of his office and within 10 days after receiving notice of his appointment, take and subscribe the oath of office prescribed by the constitution of this state, and file the same, duly certified by the officer administering it with the clerk of his city.

63.19 Duties and powers of board. It shall be the duty of every board of city service commissioners appointed under and in pursuance of the provisions of this act to investigate the enforcement of said act and of its rules, adopted in accordance with its provisions to carry out the purposes of said act and the action of the examiners in said act provided for, and the conduct and action of the appointees in the official service in its city, and may inquire as to the nature, tenure and compensation of all offices and places in the public service thereof. In the course of such investigation each commissioner shall have power to administer oaths, and said board shall have power to secure by its subpoena both the attendance and testimony of witnesses and the production of books and papers relevant to such investigation. Said commission shall have power to investigate the character and standing in the community of all applicants for examination and appointment in the city service under the provisions of this act.

63.20 Compulsory attendance and fees of witnesses. Any person who shall be served with a subpoena to appear and testify or to produce books and papers, issued by the board of city service commissioners in the course of any investigation conducted under the provisions of this act, and who shall refuse or neglect to appear and testify or to produce books and papers relevant to such investigation, as commanded in such subpoena, shall be guilty of a misdemeanor, and shall on conviction be punished by a fine or imprisonment or both in the discretion of the court, as provided in and by this act. The fees of witnesses for attendance and travel shall be the same as the fees of witnesses before the circuit courts of this state, and shall be paid from the appropriation for the expenses of the board. Any circuit court of this state or any judge thereof, whether in term time or vacation, upon application of the board, may compel the attendance of witnesses, the production of books and papers and giving of testimony before the board by attachment for contempt or otherwise, in the same manner as the pro-

duction of evidence may be compelled before said court. Every person, who having taken an oath or made affirmation before a commissioner in the course of such an investigation, shall swear or affirm wilfully, corruptly and falsely, shall be guilty of perjury, and upon conviction shall be punished accordingly.

63.21 Annual report. Said board of commissioners shall, on or before the fifteenth day of March in each year, make to the mayor for transmission to the common council of such city, a report showing its own action, the rules in force, the practical effects thereof, and any suggestions it may approve for the more effectual accomplishment of the purposes of this act. The mayor may require a report from said board at any other time.

63.22 City and its officers to co-operate in carrying out the law. All officers of any such city shall aid said board in all proper ways in carrying out the provisions of this act, and at any place where examinations are to be held, shall allow the reasonable use of the public buildings for holding such examinations. The mayor of each city shall cause suitable rooms to be provided for said board at the expense of such city, and a sufficient sum of money shall be appropriated each year by each city to carry out the provisions of this act in such city.

63.23 Classification of offices. (1) The city service commission shall classify all offices and positions in the city service, excepting those subject to the exemptions of s. 63.27, according to the duties and responsibilities of each position. Classification shall be so arranged that all positions which in the judgment of the commission are substantially the same with respect to authority, responsibility and character of work are included in the same class. From time to time the commission may reclassify positions upon a proper showing that the position belongs to a different class.

(2) The city service commission may, if it sees fit, receive any expert study or recommendation of the classification, allocation and compensation of offices and positions in the service of the city and transmit the same, with or without the commission's recommendations, to the common council. Any such report shall become effective when approved by the common council.

63.24 Commission to make rules. The said commissioners shall make such rules adapted to carry out the purposes of the act and not inconsistent with its provisions, as in their judgment shall be adapted to secure the best

service for the city in each department affected by said act, and as shall tend to promote expedition and speed the elimination of all unnecessary formalities in making appointments. All rules so made shall be subject to the approval of the mayor of the city, and they may with like approval be from time to time altered or rescinded by said commissioners; however, if the mayor takes no action on a rule or an amendment to the rules, submitted to him, within a period of 10 days from the date of its submission, then the rule or amendment to the rules shall become effective as though approved by the mayor. The said commissioners shall supervise the administration of rules so established.

63.25 Rules, what to require. (1) The rules mentioned in this act shall provide among other things for the following:

(a) For open, competitive examinations and for other examinations by which to test applicants for office or for employment as to their practical fitness to discharge the duties of the positions which they desire to fill, which examinations shall be public and free to all persons with proper limitations as to citizenship, residence, age, health, sex, habits, and moral character.

(b) For the filling of vacancies in offices and places of employment in accordance with the results of such examinations, and for the selection of persons for public employment in accordance with such results, or otherwise, as may seem most desirable to carry out the provisions of this act.

(c) For the promotions in offices or positions on the basis of ascertained merit and seniority in service, or by examination, or by both, as may seem desirable.

(d) For a period of probation before an appointment or employment is made permanent. During or at the end of such probationary period the appointment may be terminated by the commissioners after investigation, or the appointing officer or board may terminate same, but in case of termination by the appointing officer or board the commission may, under its general investigative powers, review the circumstances and take such action as may in its judgment seem desirable for the best interests of the service. Nothing herein shall be construed to confer on any officer or employe a right of appeal as provided in s. 63.43 during or at the end of his probationary period.

(2) All rules made as provided in this act and all changes therein shall forthwith be printed for distribution by said board.

63.26 Appointments to conform to rules. From and after the adoption of such rules, all appointments to subordinate offices, positions and employments in the several departments of the service of such city, which are subject to such rules, shall be made by the respective heads of such departments under and in conformity with the provisions of such rules.

63.27 Rules not applicable to certain officers. Officers who are elected by the people, or who by the statutes are required to be elected by the city council, inspectors and clerks of election, one deputy in each department whose office was created and exists by reason of statute, the superintendent and teachers of schools, the members and secretary-business manager of the board of school directors, heads of principal departments of the city, all members of the law, fire and police departments, one private secretary of the mayor and any other officers, clerks or employes in the service of the city whose positions, in the judgment of the city service commissioners, cannot for the time being be subjected, with advantage to the public service, to the general rules prepared under this chapter shall not be affected as to their election, selection or appointment by such rules made by said commissioners.

63.28 Civil service to include stenographic and clerical employes in the office of the city attorney. The expression "members of the law, fire and police departments" as used in s. 63.27 and as used in any charter ordinance in any city of the first class which may supersede, amend, extend or modify said section for said city, shall be held to include all employes of the law department of such city who are members of the bar engaged in legal duties but shall not be held to include clerks, stenographers, typists or other employes of the law department who are not members of the bar.

63.29 Civil service for attorneys in office of city attorney. (1) In any city of the first class the common council may by ordinance provide for civil service in the office of the city attorney except for the city attorney and his deputy.

(2) The matters treated in this section are declared to be of local and not state-wide concern.

63.30 Personnel director; selection, duties. In a city of the first class, the board of city service commissioners shall select a city personnel director under and pursuant to the civil service law applicable to such city. He shall be secretary of the board and its chief executive

and administrative officer, and he shall, subject to its direction and control, administer the city civil service law and rules and the personnel statutes and ordinances governing city service employment, direct and co-ordinate the work and staff of the board, act as liaison officer between the board and the several departments, bureaus, boards and commissions and perform such other duties as the board may direct.

63.31 Funds for board. The common council of any city of the first class shall hereafter provide such funds for the annual support and operation of the board of city service commissioners as in its judgment may be necessary for the purpose of carrying out all of its functions, duties and responsibilities assigned to it by law or by the common council. The procedure applicable to appropriations and disbursements of such board shall be determined as provided in ch. 65.

63.32 Applicants to be examined; character of examinations. All applicants for offices, places or employments in the civil service of such city, except those mentioned in s. 63.27, shall have been residents of this state for one year prior to their application for examination, and shall be subject to examination under and in accordance with the rules so made by said commissioners; except that for technical and professional services the commission may open the examination to residents of other states who are citizens of the United States and except, further, that for other services the commission shall not be precluded from requiring longer periods of residence within the city, county or state for entrance to examinations. Such examinations shall be practical in their character and shall relate to those matters which will fairly test the relative capacity and fitness of the persons examined to discharge the duties of the particular service to which they seek to be appointed, and may include tests of physical qualifications, and, when appropriate, of manual skill. No otherwise qualified blind persons shall be discriminated against in examination, re-examination, appointment, reappointment, promotion or demotion unless eyesight is absolutely indispensable for the performance of the duties and responsibilities of the position. No question in any examination shall relate to political or religious opinions or affiliations, and no appointment or selection to an office or for employment within the scope of the rules established as aforesaid shall be in any manner affected or influenced by such opinions or affiliations. All such applicants may be examined by a competent physician as to the soundness of

their health for the work to be performed. Upon the request of an applicant or an eligible for a civil service position who is blind, the department of health and social services, shall obtain from the city civil service commission a detailed description of all duties entailed by such position and shall investigate the necessity for eyesight in the fulfillment of the duties of any position, and shall determine and report its findings to the civil service commission, as to the physical ability of the applicant, or eligible, to perform the duties of such position. Such findings shall be conclusive as to the physical qualifications of any applicant or eligible so examined.

63.33 Examinations reasonable. The examinations held under this act shall consist of any reasonable and impartial method of ascertaining the fitness or relative merit of candidates. To insure competitive equality between the blind and persons not so handicapped in connection with the taking of civil service examinations, the applicant may request from the civil service commission the furnishing of an amanuensis or a reader when necessary, and the furnishing of a place to take such examination, or other similar prerequisites to insure equality in such examination.

63.34 Notice of examinations. Notice of the time, place and general scope of every examination shall be given by the board by publication of a class 3 notice, under ch. 985, and such notice shall also be posted by said board in a conspicuous place in its office at least 10 days before such examination. Such further notice of examinations may be given as the board shall prescribe.

63.35 Application, contents. Every application, in order to entitle the applicant to appear for examination, or to be examined, must state the facts under oath on the following subjects: (1) Full name, residence and post-office address; (2) citizenship; (3) age; (4) place of birth; (5) health and physical capacity for the public service; (6) previous employment in the public service; (7) business or employment and residence for the previous five years; (8) education. Such other information shall be furnished by the applicant as may reasonably be required by the board concerning the applicant's fitness for the public service.

63.36 Appointment of examiners; compensation. (1) The board shall control all examinations, and may, whenever an examination is to take place, designate a suitable number of persons, either in or not in the official service of

the city, to be examiners, and it shall be the duty of such examiners to make return or report thereof to such board. The board may, at any time, substitute any other person, whether or not in such service, in the place of any one so selected; and the board may themselves, at any time, act as such examiners, and without appointing examiners. The examiners, at any examination, shall not all be members of the same political party, and no person shall serve in an examination of candidates for office under the provisions of this act in case of a relative or connection by marriage within the degree of first cousin.

(2) Persons in the service of the city shall not be compensated for acting as examiners if they are public officers or if their service as examiners is rendered during their paid working schedule, but the board may compensate employees of the board of school directors for serving as city service examiners beyond their regular working hours and beyond their regular duties as such employees.

History: 1971 c. 154.

63.37 Board to keep a register of eligibles. From the returns or reports of the examiners, or from the examinations made by the board, the board shall prepare and keep a register for each grade or class of position in the service of such city, of the persons whose general average standing upon examinations for such grade or class is not less than the minimum fixed by the rules of such board, and who are otherwise eligible, and such persons shall take rank upon the register as candidates in the order of their relative excellence as determined by examination without reference to priority of time of examination; provided, however, that other conditions being equal, a preference shall be given in favor of veterans of any of the wars of the United States. Preference is hereby defined to mean that whenever an honorably discharged veteran competes in any examination before the board and passes the minimum grade he shall be accorded 5 points, and if such veteran has a disability which is directly or indirectly traceable to war service, he shall be accorded another 5 points, in addition to earned ratings therein. The board shall impose no restrictions as to age in case of veterans.

63.38 Persons examined not to be obstructed, aided or impersonated. No person or officer shall wilfully and corruptly, by himself or in co-operation with one or more other persons, defeat, deceive or obstruct any person in respect to his or her right of examination, or corruptly or falsely mark, grade, estimate or report upon the examination or proper standing

of any person examined hereunder, or aid in so doing or wilfully or corruptly make any false representations concerning the same or concerning the person examined, or wilfully or corruptly furnish to any person any special or secret information for the purpose either of improving or injuring the prospects or chances of any person so examined, or to be examined, of being appointed, employed or promoted, or personate any other person, or permit or aid in any manner any other person to personate him or her, in connection with any examination, or registration or application or request to be examined or registered.

63.39 Vacancies, how filled. Whenever a position classified and graded under the provisions of this act becomes vacant, the appointing officer, if he desires to fill it, shall make requisition upon the commission for persons eligible for appointment thereto. The commission shall thereupon certify to the appointing officer from the list of eligibles, provided the vacancy cannot be filled by reinstatement, promotion or reduction, the names and addresses of the 3 persons standing highest thereon; provided, when there are less than 3 names upon an eligible list, certification shall be made and unless objection is made, by the appointing officer, to the person or persons so certified and said objection sustained by the commission, appointment shall be made under the rules. In case of more than one vacancy, an additional name shall be certified for each such vacancy. The appointing officer shall select solely with reference to merit and fitness, the number of persons for which he has made requisition. In case the commission cannot certify eligibles for appointment, it may grant to the appointing officer authority to make appointment for a period not to exceed 2 months or until regular appointment can be made.

63.40 Special expert class. (1) There is hereby created a new division of the classified service to be known as the special expert class. The board of city service commissioners shall place in this class all positions of a technical, scientific, or professional character, together with all positions where the qualifications are peculiar to the service in any department of the city government, and may in addition thereto temporarily classify as of the special expert class positions where the service is new and experimental in character.

(2) The provisions of the city civil service act now governing selections, appointments, promotions, reinstatements, removals, transfers or other changes, shall apply to the special expert

class, except as may be otherwise provided in this section.

(3) For the filling of positions in the special expert class the appointing officer shall be free to suggest names of persons for consideration in examination together with all other applicants and all other persons whose names have been suggested to the board of city service commissioners, and the board shall inquire into the fitness of persons so nominated and may notify such persons and any other suitable person to participate in the examination.

(4) Previous to an examination to fill a position in the special expert class, the board of city service commissioners may provide in its published announcement that the resulting eligible list shall expire as soon as an appointment has been made therefrom, providing the appointing officer so desires. When an appointing officer makes objection in writing to names of persons in the special expert class, certified from an eligible list not especially appropriate for the position or group of positions in question, such certification shall be invalid.

(5) The appointing officer shall in all cases be consulted as to qualifications and requirements, examination standards, and procedure for filling positions in the special expert class.

(6) In filling positions in the special expert class the board of city service commissioners shall select a board of one or more experts to conduct the examination when requested in writing to do so by an appointing officer.

(7) Whenever the board of city service commissioners or the officer having the power of appointment shall deem it advisable in the interests of the service, no qualifications as to residence or citizenship shall be imposed in the examination for a position in the special expert class. Any restrictions contained in any law, or in any charter of any city of the first class inconsistent with this provision shall not be applicable in such case.

63.41 Vacancies in special cases, how filled. In case of a vacancy in a position, requiring peculiar and exceptional qualifications of a scientific, technical or professional character, upon satisfactory evidence that competition is impracticable and that the position can be best filled by the selection of some designated person of recognized attainments, the commission may, after public hearing, by the affirmative vote of at least 4 commissioners, suspend competition, but no such suspension shall be general in its application to such position and all such cases of suspension shall be reported, together with the reason therefor, in the annual reports of the commission.

63.42 Notice to commissioners of all appointments, and of all offices abandoned.

Immediate notice in writing shall be given by the appointing power to said board of city service commissioners of all appointments, permanent or temporary, made pursuant to this act and the rules made and established under the same, in those branches or departments of the civil service of such city which are subject to this act and the rules of said board, and of all transfers, promotions, resignations, other changes or vacancies from any cause in such branches or departments of the city service, and of the date thereof, and a record of the same shall be kept by said board. When any office or place of employment, subject to such rules, is created or abolished, or the compensation attached thereto is altered, the officer or board making such change shall immediately report the same in writing to said board of commissioners.

63.43 Removals for just cause only; reasons to be furnished in writing; hearings; decisions.

(1) No person or employe holding an office or position classified and graded under the provisions of this act shall be removed, discharged or reduced, except for just cause which shall not be political or religious. A person removed, discharged or reduced shall be furnished, by the officer making the removal, with the reasons in writing, for such action when demanded by said removed, discharged or reduced person. When reasons are given by the officer making the removal, a copy of the same shall be immediately forwarded to the commission. Within 3 days after such removal, discharge or reduction an appeal may be made to the commission in writing, by the employe so removed, discharged or reduced. The commission, on receiving such notice of appeal, shall set a date for a hearing on or investigation of the reasons for the removal, discharge or reduction, which date shall not be more than 30 days after the date of removal, discharge or reduction. Notice of the time and place of such hearing or investigation shall be served upon the employe appealing, in the same manner that a summons is served in this state. Notice shall also be given the officer making the removal. The city service commission, or board or committee of such board or boards appointed by said commission, shall conduct the hearing or investigation. The employe appealing shall have full opportunity to be heard and may, at the discretion of the commission, be represented by counsel. When the employe is represented by counsel, the officer making the removal, discharge or reduction may be represented by the

city attorney. If, however, such officer chooses to be represented by counsel other than the city attorney, he may so do, but any expense so incurred shall not be paid by the city. In the course of a hearing or investigation as herein provided for, any member of the commission and of any board or committee appointed by it, shall have the power to administer oaths and shall have power to secure by its subpoena both the attendance and testimony of witnesses and the production of books and papers relevant to such hearing or investigation. All evidence may, on the order of the board, be taken by a competent reporter.

(2) The decision and findings of the commission, or of the investigating board or committee, when approved by the commission, shall be final and shall be filed, in writing, with the secretary of the board and shall be forthwith certified to and enforced by the head of the department or appointing officer. Nothing in this act shall limit the power of an officer to suspend a subordinate for a reasonable period not exceeding 15 days. In case an employe is again suspended within 6 months for any period whatever, the employe so suspended shall have the right of hearing or investigation by the commission on the second suspension or any subsequent suspension within said period, the same as herein provided.

63.44 Provisions for removals not to apply to certain departments. The provisions of the above section shall not apply to removals of persons in any department of the city where such department is under the supervision and control of a board or commission of three or more members, but every such board or commission shall establish rules relating to the removal, discharge or reduction of employes in its department; provided, however, that no such employe shall be removed, discharged or reduced for religious or political reasons and any removed, discharged or reduced employe shall have the right to a trial and determination by such board or commission, or by a committee duly appointed by said board or commission as to whether there existed sufficient grounds for his removal, discharge or reduction and the determination of such board or commission, or of the committee when approved by the board or commission, shall be final in the matter. The right of suspension is granted boards and commissions included under this section the same as is elsewhere provided for in this act.

63.45 No payments approved or made of salary in the classified service except as provided. No treasurer, auditor, comptroller, or other officer or employe of the city in which

this act is effective shall approve the payment of or be in any manner concerned in paying, auditing or approving any salary, wage or other compensation for services, to any person in the classified service unless a pay roll, estimate, or account for such salary, wage or other compensation, containing the names of persons to be paid, a statement of the amount to be paid each such person, the services on account of which the same is paid, bears the certificate of the commission that the persons named in such pay roll, estimate, or account have been appointed or employed in pursuance of and have complied with the terms of this act and with the rules of the commission, and that the rate of salary or wage is in accordance with the rate established by the proper authorities. The commission shall refuse to certify the pay of any public officer or employe who shall wilfully or through culpable negligence violate or fail to comply with this act or the rules of the commission. The city service commission shall certify to the city comptroller all appointments to offices and places in the office of the city service commission and all changes or vacancies that may occur therein.

63.49 No promotion or demotion for making or refusing political contributions. No officer or employe of such city shall discharge, or degrade, or promote, or in any manner change the official rank or compensation of any other officer or employe, or promise or threaten to do so for giving or withholding any contribution of money or other valuable thing for any party or political purpose, or for refusal or neglect to render any party or political service.

63.50 Use of money prohibited. No applicant for appointment in such official service, either directly or indirectly, shall pay or promise to pay any money or other valuable thing to any person whomsoever, for or on account of his appointment or proposed appointment, and no officer or employe shall pay or promise to pay, either directly or indirectly, to any person any money or other valuable thing whatsoever for or on account of his promotion.

63.51 The improper use or promise of political influence forbidden. No person while holding any office in the government of such city, or any nomination for, or while seeking a nomination for appointment to any such office, shall corruptly use, or promise to use, either directly or indirectly, any official authority or influence in the way of conferring upon any person, or in order to secure or aid any person in securing, any office or public employment or

any nomination, confirmation, promotion or increase in salary, upon the consideration or condition that the vote or political influence or action of the last named person or any other shall be given or used in behalf of any candidate, officer or party, or upon any other corrupt condition or consideration.

63.52 Violations, city civil service; vacates office; disqualification; prosecution.

(1) Any person who wilfully, or through culpable negligence, violates any provision of ss. 63.18 to 63.51, or any rule promulgated in accordance with the provisions thereof, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished by a fine of not less than \$50, and not exceeding \$1,000, or by imprisonment in the county jail for a term not exceeding 6 months, or by both such fine and imprisonment in the discretion of the court.

(2) If any person is convicted under this section, any public office which such person holds shall, by force of such conviction, be rendered vacant, and such person shall be incapable of holding office for the period of 5 years from the date of such conviction.

(3) Prosecution for violations of ss. 63.18 to 63.51 may be instituted either by the attorney general, the district attorney for the county in which the offense is alleged to have been committed, or by the board of city service commissioners acting through special counsel. Such prosecutions shall be conducted and controlled by the prosecuting officers who institute them, unless they request the aid of other prosecuting officers.

63.53 Board of school directors employees. All officers and employes of the board of school directors of any city of the 1st class with the exceptions hereinafter set forth, shall be selected and have their tenure and employment status determined in accordance with ss. 63.18 to 63.51 and the rules adopted thereunder and the charter ordinances applying to the board of city service commissioners of each such city, such exceptions to include the following employes who shall not be members of the classified service: superintendents, secretary-business manager of the board of school directors, assistant superintendents, principals, teachers and substitute teachers actually engaged in teaching, high school librarians who qualify under s. 42.70 (2) (q) 2 but not including assistant or clerk-librarians, and, in any department of any such school board devoted wholly or principally to the subjects of municipal recreation and adult education, all employes of such department whose duties are peculiar

thereto but not including employes whose duties are clerical or custodial.

History: 1971 c. 152 s. 38.

MILWAUKEE SHERIFFS' RETIREMENT

63.60 Sheriffs' annuity and benefit funds.

(1) **WHEN REQUIRED.** In all counties having a population of over 500,000 in this state whether organized under general or special charter, annuity and benefit funds shall be created, established, maintained and administered for sheriffs employed by such counties and for the widows and children of such sheriffs. In each such county one such annuity and benefit fund shall be created, established, maintained and administered, as hereinafter stated.

63.61 Retirement board. (1) **MEMBERSHIP.** In each such county a board composed of 5 members shall constitute a board of trustees authorized to carry out ss. 63.60 to 63.94 and charged with the duty of administering the annuity and benefit fund herein provided for. Said board of trustees shall be known as the "Retirement Board of the Sheriff's Annuity and Benefit Fund of ... (Name of County) County"; which board is hereinafter referred to as the "Retirement Board".

(2) **PERSONNEL; APPOINTMENTS; ELECTIONS.** The said retirement board shall consist of the following: One member who shall be a person appointed by the board of supervisors of such county; 3 members who shall be sheriffs employed in such county; and one member who shall be the county treasurer of such county. Within 30 days from and after the date upon which ss. 63.60 to 63.94 shall come into effect in such county, and also at a time not less than 30 days prior to the end of each succeeding 4-year term thereafter, the board of supervisors of such county shall appoint a person to serve as a member of said retirement board for a period of 4 years and until his successor shall have been appointed and shall have qualified. Within 30 days from and after the date upon which ss. 63.60 to 63.94 shall come into effect in such county, the county treasurer of such county shall arrange for and hold an election, at which all sheriffs employed by such county at the time such election shall be held (including those on vacation and those on leave of absence)—shall have a right to vote, and at which the ballot shall be of secret character, for the election of 3 members of said retirement board who shall be sheriffs employed by such county. At such election one such sheriff shall be elected for a term which shall end on the first day in the month of December of the 3rd year after the year in which ss.

63.60 to 63.94 shall come into effect in such county, one for a term which shall end on the first day in the month of December of the 2nd year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, and one for a term which shall end on the first day in the month of December of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county. Thereafter, the retirement board shall conduct regular elections annually, under rules to be adopted by it, at least 30 days prior to the date of expiration of the term of the elective member whose term shall next expire, for the election of a successor to such member. Each such successor shall be chosen for a term of 3 years. Each member elected as aforesaid, shall continue in office until his successor shall have been elected and shall have qualified. At all such elections all sheriffs employed in such county at the time any such election shall be held (including those on vacation and those on leave of absence) and all annuitants of the annuity and benefit fund herein provided for shall have a right to vote, and the ballot shall be of secret character.

(3) **QUALIFICATIONS; REMOVAL.** Any person appointed or elected as aforesaid shall qualify for the office of member of said retirement board by taking an oath of office. Said oath shall be administered by the county clerk of such county and a copy thereof shall be kept in the office of said county clerk. The said appointive member may be removed from office by the board of supervisors of such county. Any member of said retirement board, elected as aforesaid who shall leave the shrievalty service of such county shall automatically cease to be a member of said retirement board.

(4) **VACANCIES.** If a vacancy shall occur in the membership of said retirement board owing to death, resignation, or any other cause, said vacancy shall be filled as follows: In case the vacant membership be that of the appointee of the board of supervisors of such county, the said board of supervisors shall appoint a person to serve during the remainder of the unexpired term. In case the vacant membership be of elective character, the remaining elective members of the retirement board shall appoint a sheriff who shall serve until a sheriff shall be elected and shall qualify to serve during the remainder of the unexpired term. Such sheriff shall be elected at a special election which shall be held concurrently with and in the same manner as the next regular election for members of the retirement board. Any person so appointed and any sheriff so elected shall qualify for office by taking an oath of office, as aforesaid. If the vacant

membership shall be of ex officio character, the board of supervisors of such county shall appoint a member of the committee on finance of the board of supervisors of such county, to serve as a member of said retirement board until a person qualified as hereinbefore described shall have assumed the duties of member of said retirement board.

(5) **COMPENSATION OF MEMBERS.** No member of said retirement board shall receive or have any right to receive any money or moneys from the annuity and benefit fund herein provided for as salary for service performed as a member of said board, but any sheriff member shall have a right to and shall be reimbursed for any amount of salary which shall be withheld from such member by the county comptroller of such county, or by any officer or employe of such county, because of attendance at any meeting of said retirement board or the performance of any other duty in connection with the annuity and benefit fund herein provided for.

(6) **MEETINGS.** The said retirement board shall hold regular meetings in the months of March, June, September and December of each year and shall hold such other meetings as may be deemed necessary by such board. A majority of the members of said retirement board shall constitute a quorum for the transaction of business at any such meeting, provided, that no annuity or benefit shall be allowed or granted and no money shall be paid out of the annuity and benefit fund herein provided for unless the same shall be ordered by a vote of the majority of the members of said retirement board.

(7) **OFFICERS.** At the regular meeting in December of the year in which this section shall come into effect in such county, and at the regular meeting in December of each year thereafter, the said retirement board shall elect, by a majority vote of the members who vote upon the question, a president and a recording secretary from among its own members. Such recording secretary shall make a complete record of the proceedings of all meetings of said retirement board.

(8) **POWERS.** The retirement board shall have the power and it shall be the duty of said retirement board to:

(a) See that all amounts specified in ss. 63.60 to 63.94 to be applied to the annuity and benefit fund, from any source, are collected and applied to such fund. It shall see that the various sums to be deducted from the salaries of the various sheriffs concerned are deducted and that such sums are paid into said fund, and that the various sums to be contributed by the county are so contributed and are received into said fund, and that any revenue in the form of interest upon

moneys invested or upon moneys due to said fund is received and placed in said fund, and that all other moneys which should accrue to said fund are collected and paid into it.

(b) Notify on or before the first day in the month of December of the year in which ss. 63.60 to 63.94 shall come into effect in such county, the county comptroller of such county of the amounts or percentages of salary which shall be deducted from the salaries of all sheriffs employed by such county and paid into the annuity and benefit fund herein provided for, from and after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county.

(c) Notify such county comptroller concerning any such amount or percentage of salary to be deducted whenever said retirement board shall deem notice concerning such matter necessary.

(d) Accept by gift, grant, bequest or otherwise any money or property of any kind and to use the same for the purpose of such annuity and benefit fund.

(e) Invest the moneys of the said annuity and benefit fund in the type of investments permitted by the investment board in the making and disposing of the investments of the Wisconsin retirement fund subject to the conditions, limitations and restrictions which may be imposed thereon.

(f) Have an audit of the accounts of the annuity and benefit fund made at least once each year by a person or persons competent to perform such work.

(g) Consider and pass upon all applications for annuities and benefits, authorize the payment of any annuity or benefit, and suspend any such payment or payments in accordance with ss. 63.60 to 63.94.

(h) Require each sheriff employed by such county, including those on vacation and those on leave of absence, to file a statement or statements in such form as the said retirement board shall direct, concerning all service rendered by such sheriff prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county; examine such statements and determine the various periods of such service rendered by such sheriffs which determination shall be conclusive as to any period of such service unless said retirement board shall reconsider any case within one year from the date of such determination and shall change the determination in such case.

(i) Determine from such information as shall be available to said retirement board the period

of service rendered prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, by any such sheriff who shall fail to file such a statement, or whose statement such retirement board shall be unable to verify. Any such determination shall be conclusive as to any such period of service unless said retirement board shall reconsider any such case within one year from the date of such determination and shall change the determination in such case.

(j) Issue to each present employe as soon as possible and practicable after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, a certificate which shall show the entire period of service rendered by such present employe prior to such date and the amounts to the credit of such present employe as of such date, for prior service annuity and widows' prior service annuity purposes.

(k) Submit a report in the month of June of each year to the board of supervisors of such county. Said report shall be made as of the close of business on December 31 of the preceding year and shall contain a detailed statement of the affairs of the annuity and benefit fund under the control of said retirement board. Such report shall show the income and disbursements of, and the assets and liabilities of each fund established and maintained, as hereinafter provided, within the annuity and benefit fund herein provided for, during the preceding year.

(l) Compel witnesses to attend and testify before it upon any matter concerning such annuity and benefit fund and allow fees not in excess of \$3 to any such witness for such attendance upon any one day. The president and other members of the said retirement board are empowered to administer oaths to such witnesses.

(m) Appoint such actuarial, medical, clerical or other employes as shall be necessary, all of whom, except one actuary and any physician or surgeon, shall be appointed in the manner prescribed in rules concerning appointments to positions in the service of such county which have been or shall be made by the county service commissioners of such county. The appointment of any such actuary, physician or surgeon shall not be subject to or affected by any such rule or rules.

(n) Make rules and regulations necessary for the proper conduct of the affairs of such annuity and benefit fund.

History: 1971 c. 164 s. 90.

63.62 Custodian of fund; attorney for board; restrictions on officials. (1) CUSTODI-

AN. The county treasurer of such county shall be the custodian of the annuity and benefit fund provided for in ss. 63.60 to 63.94 and shall furnish to the said retirement board a bond of such amount as the said board may designate, which bond shall indemnify the said board against any loss which may result from any action or failure to act on the part of such custodian or any of his agents. All fees and charges incidental to the procuring and giving of such bond shall be paid by said retirement board.

(2) **ATTORNEY.** The district attorney of such county shall be the legal advisor of and attorney for the said retirement board.

(3) **RESTRICTIONS ON MEMBERS OF BOARD.** No member of the retirement board, nor any person officially connected with said board, either as an employe of said board, or as legal advisor thereof, or as a custodian of the said annuity and benefit fund herein provided for, shall have any financial interest in the gains or profits of any investment made by said board, nor shall any such person act as the agent of any other person or persons who may have such interest concerning any such investment.

63.63 Duties of county officers. (1) **DUTIES.** It shall be the duty of the proper officers of such county to:

(a) Deduct all sums which this section provides shall be deducted from the salaries of sheriffs, and pay such sums to the retirement board of said annuity and benefit fund in such manner as said retirement board shall specify.

(b) On the first day of each month, notify the retirement board of the employment of any new sheriffs, and of all discharges, resignations and suspensions, from the service, deaths, and changes in salary of sheriffs which shall have occurred during the preceding month, and state the dates upon which any such events shall have occurred.

(c) Procure for and transmit to the retirement board, in such form and at such time or times as shall be specified by said retirement board, all information requested by said retirement board concerning the service, age, salary, residence, marital condition, wife or widow, children, physical condition, mental condition, and death of any sheriff employed by such county, in particular, information concerning service rendered by any such sheriff of such county prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county.

(d) Convey to the retirement board all information required by said retirement board concerning each newly appointed sheriff immediately after the appointment of such sheriff.

(e) Certify to the retirement board, as of some day in each year to be fixed by said retirement board, the name of each sheriff to whom this section applies.

(f) Keep such records concerning sheriffs as the retirement board may reasonably require and shall specify.

(g) All such duties shall be performed by said officers of such county without any cost to the said annuity and benefit fund.

63.64 Raising funds. (1) **TAX LEVY.** Beginning in the year in which this section shall come into effect in such county, the board of supervisors of such county shall levy a tax annually, which tax shall be in addition to all other taxes such board of supervisors has heretofore been authorized by law to levy, upon all taxable property, real and personal, in such county at the rate on the dollar of the assessed valuation of all such taxable property that will produce a sum which, when added to the amounts deducted from the salaries of the sheriffs included under ss. 63.60 to 63.94 and applied to the annuity and benefit fund will be sufficient for the purposes of said fund in accordance with said sections. The said annual tax shall be levied and collected at the same time and in the same manner as the other county taxes of such county are levied and collected according to law and shall not exceed seven one-hundredths of a mill on the dollar of the assessed valuation of all taxable property in such county.

(2) **HANDLING OF FUNDS.** (a) The amount of the tax to be levied in any one year shall be certified to by the board of supervisors of such county on or before the first day in the month of August of such year, in accordance with chapter 327 of the laws of 1915, by the retirement board of the annuity and benefit fund provided for in said sections.

(b) As soon as any revenue derived from the said tax shall be collected, the same shall be paid into the annuity and benefit fund herein provided for.

(c) The various sums to be contributed by such county for the purpose of this section shall be taken from the revenue derived from said tax.

63.65 Definitions. (1) The following words and terms as used in this section shall mean as follows, respectively:

(a) "Sheriff" means any person who was, is, or shall be employed by such county as a member of the shrievalty department of such county, who has a rank of at least deputy sheriff or equal classification. Emergency employes shall not be included.

(b) "Future entrant" means any sheriff who shall be employed for the first time on or after the first day in the month of January of the first year after the year in which this section shall come into effect in such county, as a sheriff of such county.

(c) "Present employe" means any sheriff who shall be employed on December 31 of the year in which this section shall come into effect in such county, as a sheriff in the service of such county, including all such persons who may be absent from duty, for any cause, on said date.

(d) "Disability" means a condition of physical or mental incapacity on the part of a sheriff to perform the duties of his position in the service.

(e) "Discharge" means complete separation from the service.

(f) "Assets" means the total value of cash and other property held. Bonds shall be held at their book value.

(g) "Age" shall mean age at latest birthday.

63.66 Contributions to fund. (1) BY WHOM MADE; MANNER OF MAKING. To provide the money necessary to defray the cost of administration of the annuity and benefit fund provided for in ss. 63.60 to 63.94, contributions to said annuity and benefit fund shall be made by the sheriffs employed in such county and by the county as follows:

(a) Beginning with the date upon which said sections shall come into force and effect in such county, there shall be deducted from each payment of salary of each sheriff included within the provisions of said sections an amount equal to one per cent of each such payment, and the sums so deducted shall be paid into the annuity and benefit fund hereby created to defray the cost of administration of said fund. Such deductions shall be made until December 31 of the year in which said sections shall come into force and effect in such county.

(b) Beginning in the first year after the year in which said sections shall come into effect in such county, the county shall contribute each year, an amount equal to one-fourth of one per cent of the aggregate amount of the annual salaries of all sheriffs employed by such county on the first day in the month of January of such year from whose salaries deductions are made for age and service annuity purposes, as provided in said sections, and any additional amount required to defray the cost of such administration shall be contributed by such sheriffs during each such year as follows:

(c) From and after the first day in the month of January of the first year after the year in which said sections shall come into effect in such

county, equal percentages of each payment of the salaries of all such sheriffs shall be deducted for such purpose. The percentages of such salaries to be deducted shall be such as to provide an amount each year which when added to the amount contributed by the county each such year will be sufficient to defray the cost of administration of the annuity and benefit fund herein provided for during such year.

(2) ASSUMPTION OF AMOUNT OF SALARY. For all purposes of this section it shall be assumed that the annual salary of any present employe has been of the same amount throughout the entire period of service rendered by such employe prior to the first day in the month of January of the first year after the year in which this section shall come into effect in such county, that such salary shall be at 5 p.m. on December 31 of the year in which said sections shall come into effect in such county.

63.67 Age and service annuity. (1) REQUIRED. Annuity to be known as "Age and Service Annuity" shall be provided for future entrants and for present employes. Except as provided in s. 63.89, any such annuity shall consist of equal monthly payments for life. The first payment shall be due and payable one month after the occurrence of the event upon which payment of such annuity shall depend and no annuity shall be paid for any fractional part of the month in which the annuitants shall die.

(2) CONTRIBUTIONS FOR FUTURE ENTRANTS. To provide age and service annuities for future entrants, contributions to the annuity and benefit fund provided for in ss. 63.60 to 63.94 shall be made by each future entrant and by the county as follows:

(a) From and after January 1 of the first year after the year in which said sections shall come into effect in such county, 3% of each payment of the salary of each future entrant shall be deducted and contributed to said annuity and benefit fund to January 1, 1954, and after January 1, 1954, 4% of each payment of the salary of each future entrant shall be deducted and contributed to said annuity and benefit fund. Such deductions shall be made at the times such payments of salary are payable and shall be continued while such future entrant shall be in the service until he shall attain an age of 57 years, unless such future entrant shall not then have completed 15 years of service, in which case the said deductions shall be continued until the end of the 15th year of his service.

(b) Concurrently with each such deduction from the salary of any future entrant, the county shall contribute a sum equal to 9% of each pay-

ment of the salary of such future entrant. In case it shall not be possible or practicable for the county to make any such contribution at the same time that any such deduction shall be made, the county shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of 4% per annum to the time it shall be made, so that each such contribution shall equal exactly 3 times the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the county shall be allocated to the account of and credited to the future entrant for whose benefit it is made for age and service annuity purposes. Each amount so credited to a future entrant shall be improved to the credit of such future entrant by interest at the rate of 4% per annum during all the time thereafter that such future entrant shall be in the service, until such future entrant shall attain an age of 57 years, if he shall then have completed 15 or more years of service. If such future entrant shall not have completed 15 years of service at the time he shall attain an age of 57 years, the amount to his credit shall be improved by interest at the said rate while such future entrant shall be in the service until the end of the 15th year of his service. Any interest or other accretion upon the accumulated sum to the credit of any such future entrant at the time such future entrant shall have attained an age of 57 years, or at the time subsequent to attainment of such age when such future entrant shall have completed 15 years of service, as aforesaid, which may accrue thereafter, shall not be credited to any such future entrant for the purpose of increasing the amount of annuity to which such future entrant shall have a right. The sum accumulated to either such time as stated, shall be the amount that shall be used as the sum to the credit of any such future entrant for age and service annuity for such future entrant.

(3) CONTRIBUTIONS FOR PRESENT EMPLOYEES. To provide age and service annuities for present employes, contributions to the annuity and benefit fund herein provided for shall be made by each present employe and the county as follows:

(a) From and after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county 3% of each payment of the salary of each present employe shall be deducted and contributed to said annuity and benefit fund. Such deductions shall be made at the times such payments of salary are payable and shall be contin-

ued while such present employe shall be in the service until the amount so deducted from the salary of such present employe with interest on such amount at the rate of 4% per annum, shall be equal to the sum which would have accumulated to the credit of such present employe for age and service annuity purposes from sums deducted from his salary if deductions from his salary for such purposes at the rate herein stated had been made during the entire period of his service until his attainment of 57 years, if he shall then have completed 15 or more years of service; or until the end of the 15th year of his service, if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years, together with interest upon such sum at the rate of 4% per annum for the period of time subsequent to his attainment of an age of 57 years, or the completion of the 15th year of his service, as aforesaid, as the case may be.

(b) Concurrently with each such deduction from the salary of any present employe, the county shall contribute a sum equal to 9% of each payment of the salary of such present employe until such present employe shall have attained an age of 57 years, if he shall then have completed 15 or more years of service; or until the end of the 15th year of his service, if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years. In case it shall not be possible or practicable for the county to make any such contribution at the time any such deductions shall be made the county shall make such contribution as soon as possible and practicable thereafter, with interest thereon at the rate of 4% per annum to the time it shall be made, so that each such contribution shall equal exactly 3 times the value of each such corresponding deduction as such values shall be at the time such contribution shall be made.

(c) Each deduction from the salary of any present employe for age and service annuity purposes, made prior to the date when the amount of age and service annuity to which such present employe shall have a right shall be fixed as stated in s. 63.72 (2) and each corresponding contribution by the county for such annuity purposes shall be allocated to the account of and credited to the present employe for whose benefit it is made, and shall be improved to the credit of such present employe by interest at the rate of 4% per annum during the time such present employe shall be in the service until the amount of such age and service annuity shall be fixed. The sum thus accumulated shall be the amount which shall be used to provide age and service annuity for such present employe. Any accretion, by way of interest or otherwise, upon such

sum or any deduction from the salary of such present employe made after the amount of such annuity shall be fixed shall not be credited to such present employe for the purpose of increasing the amount of annuity to which such present employe shall have a right.

63.68 Prior service annuity. (1) ADDITIONAL ANNUITY FOR PRESENT EMPLOYEES. Annuity to be known as "Prior Service Annuity" shall be provided for present employes in addition to age and service annuity. Except as provided in s. 63.89, any such annuity shall consist of equal monthly payments for life. The first payment shall be due and payable one month after the occurrence of the event upon which payment of such annuity shall depend and no annuity shall be paid for any fractional part of a month in which the annuitant shall die.

(2) HOW PROVIDED. Prior service annuity shall be provided for present employes from amounts to be ascertained by the retirement board and credited to such present employes, as follows:

(a) As soon as possible, the retirement board shall ascertain the term of service rendered prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, by each present employe, and each such present employe shall be credited in his account with an amount equal to 9% of his annual salary as it shall be on the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, for a period of time equal to that of such service rendered before the first day in the month of January of the first year after the year in which said sections shall come into effect in such county with interest thereon at the rate of 4% per annum to the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, upon the assumption that one-twelfth of such 9% of such annual salary was due at the end of each month of such service.

(b) Each amount to the credit of any present employe for prior service annuity purposes under the foregoing provisions of this subsection shall be improved to the credit of such present employe by interest at the rate of 4% per annum during the time thereafter that such present employe shall be in the service until the age and service annuity and the prior service annuity of such employe shall be fixed as stated in s. 63.72 (2).

63.69 Widows' annuity. (1) REQUIRED. Annuity to be known as "Widows' Annuity"

shall be provided for widows of future entrants and of present employes. Subject to s. 63.77 (3) and 63.89, any such annuity shall be a life annuity, and equal payments thereof shall be made monthly throughout the life of the annuitant from and after the date when the event upon which payment of such annuity shall depend shall occur. The first such payment shall not become due and payable until one month from and after such date and no such payment shall be made for any fractional part of the month in which the annuitant shall die.

(2) CONTRIBUTIONS FOR WIDOWS OF FUTURE ENTRANTS. To provide widows' annuities for widows of future entrants, contributions to the annuity and benefit fund provided for in ss. 63.60 to 63.94 shall be made by each male future entrant and by the county as follows:

(a) From and after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, 1% of each payment of the salary of each male future entrant shall be deducted and contributed to said annuity and benefit fund. Such deductions shall be made at the same time such payments of salary are payable and shall be continued during the service of such future entrant until he shall attain an age of 57 years, if he shall then have completed 15 or more years of service, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years; provided, that no such deduction shall be made from the salary of any future entrant after he shall have attained an age of 57 years, if such future entrant shall not be married when he shall attain such age.

(b) Concurrently with each such deduction from the salary of any male future entrant, the county shall contribute a sum equal to 2 1/2% of each payment of the salary of such future entrant. In case it shall not be possible or practicable for the county to make any such contribution at the same time any such deduction shall be made, the county shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of 4% per annum to the time it shall be made, so that each such contribution when made shall equal exactly 2 1/2 times the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the county shall be allocated to the account of and credited to the future entrant for whose benefit it is made, for widows' annuity purposes. Each amount so credited shall be improved to the credit of such

future entrant by interest at the rate of 4% per annum during all time thereafter that such future entrant shall be in the service, until he shall attain an age of 57 years if he shall then have completed 15 years of service, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years and shall be married. Any interest or other accretion upon the accumulated sum to the credit of any male future entrant at the time he shall have attained an age of 57 years, or at the time subsequent to attainment of such age when he shall have completed 15 years of service, as aforesaid, which shall accrue thereafter, shall not be credited to such male future entrant for the purpose of increasing the amount of annuity for the widow of such future entrant.

(3) **CONTRIBUTIONS FOR WIDOWS OF PRESENT EMPLOYEES.** To provide widows' annuities for widows of present employes, contributions to the annuity and benefit fund provided for in ss. 63.60 to 63.94 shall be made by each male present employe and by the county as follows:

(a) From and after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, 1% of each payment of the salary of each male present employe shall be deducted and contributed to said annuity and benefit fund. Such deductions shall be made at the times such payments of salary are payable and shall be continued during the service of each such present employe until he shall have attained an age of 57 years if he shall then have completed 15 years of service, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years; provided, that no such deduction shall be made from the salary of any present employe after he shall have attained an age of 57 years, if such present employe shall not be married when he shall attain such age.

(b) Concurrently with each such deduction from the salary of a male present employe the county shall contribute a sum equal to 2 1/2% of each such payment of the salary of such present employe. In case it shall not be possible or practicable for the county to make any such contribution at the same time any such deduction shall be made, the county shall make such contribution as soon as possible and practicable thereafter, with interest thereon at the rate of 4% per annum to the time it shall be made, so that each such contribution when made shall equal exactly 2 1/2 times the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Each such deduction from salary and corresponding contribution by the county shall be allocated to the account of and credited to the present employe for whose benefit it is made, for widows' annuity purposes. Each amount so credited shall be improved to the credit of such present employe by interest at the rate of 4% per annum during all time thereafter, that such present employe shall be in the service until he shall have attained an age of 57 years if he shall then have completed 15 years of service, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years and shall be married. Any interest or other accretion upon the accumulated sum to the credit of any male present employe at the time he shall have attained an age of 57 years, or at the time subsequent to attainment of such age when he shall have completed 15 years of service, as aforesaid, which shall accrue thereafter, shall not be credited to such male present employe for the purpose of increasing the amount of annuity for the widow of such present employe.

63.70 Widows' prior service annuity. (1) **ADDITIONAL ANNUITY FOR WIDOWS OF PRESENT EMPLOYEES.** Annuity, to be known as "Widows' Prior Service Annuity" shall be provided for the widow of each male present employe in addition to widows' annuity. Subject to ss. 63.77 (3) and 63.89, any such annuity shall be a life annuity, and equal payments thereof shall be made monthly throughout the life of the annuitant from and after the date when the event upon which payment of such annuity shall depend shall occur. The first such payment shall not become due and payable until one month from and after such date, and no such payment shall be made for any fractional part of the month in which the annuitant shall die.

(2) **HOW PROVIDED.** Widows' prior service annuity shall be provided for the widow of each male present employe from amounts to be ascertained by the retirement board and credited to such present employe as follows:

(a) Each married male present employe who shall have attained an age of 57 or more years and who shall have completed 15 or more years of service prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, shall be credited in his account for widows' prior service annuity purposes with an amount equal to 3 1/2% of his annual salary as such salary shall be on such first day in the month of January of such year, for a period of time equal to the term of service rendered by

such present employe before such present employe attained an age of 57 years if he shall have completed 15 or more years of service before attainment of such age, or before the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years, with interest thereon at the rate of 4% per annum to the time he shall have attained an age of 57 years, if he shall then have completed 15 or more years of service, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years, upon the assumption that one-twelfth of such 3 1/2% of annual salary was due at the end of each month of such term of service.

(b) Each male present employe who shall not have attained an age of 57 years before the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, and each married male present employe who shall have attained an age of 57 years but who shall not have completed 15 years of service before such first day in the month of January of such year, shall be credited in his account for widows' prior service annuity purposes with an amount equal to 3 1/2% of his annual salary, as such salary shall be on the first day in the month of January of such year, for a period of time equal to the term of service rendered by such present employe before such first day in the month of January of such year, with interest thereon at the rate of 4% per annum to such first day in the month of January of such year, upon the assumption that one-twelfth of such 3 1/2% of annual salary was due at the end of each month of such service rendered prior to the first day in the month of January of the first year after the year in which said sections shall come into effect in such county. Such amount, so credited, shall be improved by interest at the rate of 4% per annum during the subsequent service of each such male present employe until he shall have attained an age of 57 years if he shall then have completed 15 or more years of service or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years.

63.71 Prior service and widows' prior service annuities; county contributions. For the purpose of providing prior service annuities and widows' prior service annuities described in s. 63.85, the county shall make contributions as provided in said section.

63.72 Right to benefits. (1) FUTURE ENTRANTS. (a) When any future entrant who shall

have served 15 or more years shall attain an age of 57 years while in the service, the amount of age and service annuity to which such future entrant shall have a right at any time thereafter when he shall resign or be discharged from the service, and the amount of widows' annuity to which his wife shall have a right from and after the date of his death, shall be fixed as of their respective ages at that time; provided, in case the wife of any such future entrant shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(b) When any future entrant who shall have attained an age of 57 years while in the service and who shall not then have served 15 years shall have completed 15 years of service, the amount of age and service annuity to which such future entrant shall have a right at any time thereafter when he shall resign or be discharged from the service, and the amount of widows' annuity to which his wife shall have a right from and after the date of his death, shall be fixed at that time upon the assumption that the age of such future entrant is 57 years, and that of his wife, if she shall be of the same age as or older than he, also 57 years, and if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from 57 years.

(c) When any future entrant who shall have entered the service before he became 57 years of age shall resign or be discharged from the service after he shall have attained such age and before he shall have completed 15 years of service, the amount of age and service annuity to which such future entrant shall have a right from and after the date of such resignation or discharge from the service, and the amount of widows' annuity to which the wife of such future entrant shall have a right from and after the date of his death, shall be fixed at the time of such resignation or discharge from the service on the assumption that the age of such future entrant is exactly 57 years and that of his wife, if she shall be of the same age as or older than he, also 57 years, and if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from 57 years.

(d) No deduction from salary or contribution of the county for any annuity purposes for or on account of any future entrant described in pars. (a), (b) and (c) shall be made after the time when the amounts of the annuities to which such future entrant and the wife of such future entrant shall have a right shall have been fixed, and no amount of annuity in excess of that fixed in accordance with this subsection shall be granted to any such future entrant or the widow of such

future entrant, and no service of such future entrant rendered after such time shall be considered for annuity purposes.

(e) When any future entrant who shall have attained an age of 50 or more but less than 57 years while in the service and who shall have served 10 or more years shall resign or be discharged from the service, the amount of age and service annuity to which he shall have a right from and after the date of such resignation or discharge and the amount of widows' annuity to which his wife shall have a right from and after the date of his death shall be fixed, as of their respective ages at that time; provided, that if such wife shall be older than such future entrant, her age for annuity purposes shall be assumed to be the same as his.

(f) When any future entrant who shall have resigned or been discharged from the service after such future entrant shall have been in the service for a period of 10 or more years and before he shall have attained an age of 50 years shall attain an age of 50 years while not in the service, the amount of age and service annuity to which he shall have a right from and after the time when he shall have attained such age of 50 years and shall have applied for annuity, and the amount of widows' annuity to which his wife shall have a right from and after the date of his death shall be fixed as of their respective ages at that time; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be 50 years.

(g) No amount of annuity other than that fixed in accordance with this subsection shall be granted to any such future entrant described in pars. (e) and (f), or to the widow of such future entrant, unless such future entrant shall re-enter the service before he shall attain an age of 57 years, in which case the amounts of annuities to which such future entrant and his wife shall have a right shall again be fixed when such future entrant shall attain an age of 57 years if he shall have completed 15 years of service at such time, or at the time subsequent to his attainment of such age when he shall have completed 15 years of service; or at any time before either such time when he shall again resign or be discharged from the service.

(2) **PRESENT EMPLOYEES.** (a) If any present employe shall have to his credit on the first day in the month of January of the year after the year in which this section shall come into effect in such county, for prior service annuity purposes, an amount at least sufficient to provide annuity for such present employe as of his age on such first day in the month of January of such year, equal in amount to that to which such present

employe would have had a right if deductions from his salary and contributions by the county had been made in accordance with s. 63.67 (3) during the entire period of the service of such present employe until his attainment of an age of 57 years if he shall have completed at least 15 years of service at the time he shall have attained such age, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years, the amount of prior service annuity to which such present employe shall have a right from and after the date when he shall resign or be discharged from the service shall be fixed on the first day in the month of January of the year after the year in which ss. 63.60 to 63.94 shall come into effect in such county as of his age at such time, and any such present employe shall not have any right to receive any age and service annuity.

(b) When any present employe who shall have attained an age of 57 or more years while in the service shall have to his credit for age and service annuity and prior service annuity purposes an amount sufficient to provide annuity for such present employe as of his age at such time equal in amount to that to which such present employe would have had a right if deductions from his salary and contributions by the county had been made in accordance with s. 63.67 (3) during the entire period of the service of such present employe until his attainment of an age of 57 years if he shall have completed at least 15 years of service at the time he shall have attained such age, or until the end of the 15th year of his service if he shall not have completed 15 years of service at the time he shall have attained an age of 57 years, the amount of age and service annuity and the amount of prior service annuity to which any such present employe shall have a right at any time thereafter when he shall resign or be discharged from the service shall be fixed as of his age at such time.

(c) When any present employe who shall have attained an age of 57 or more years while in the service and who shall not have to his credit for age and service annuity and prior service annuity purposes the amount described in par. (b) shall resign or be discharged from the service, the amount of age and service annuity and the amount of prior service annuity to which such present employe shall have a right from and after the date of such resignation or discharge shall be fixed as of his age and at the time of such resignation or discharge.

(d) The amount of annuity to which the wife of any present employe who shall have attained the age of 57 or more years and who shall have

completed 15 or more years of service prior to the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, shall have a right from and after the date of the death of such present employe, shall be fixed on the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, as of the age of such wife at the time such present employe became 57 years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be of the same as his.

(e) When any present employe who shall have attained an age of 57 years on or before the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, and who shall not have completed 15 years of service on the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, shall complete such term of service, the amount of annuity to which the wife of such present employe shall have a right from and after the date of his death shall be fixed as of the age of such wife on the date when such present employe became 57 years of age. If any such present employe shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, and before he shall have completed 15 years of service, the amount of annuity to which his wife shall have a right shall be fixed at the time of such resignation or discharge as of her age on the date when such present employe became 57 years of age. Provided, that if any wife described in this paragraph shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(f) The amount of annuity to which the wife of any present employe who shall attain an age of 57 years while in the service subsequent to the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, shall have a right from and after the date of the death of such present employe, shall be fixed when such present employe shall attain such age of 57 years if he shall then have completed 15 or more years of service; or at the end of the 15th year of his service if he shall not have completed such a term of service at the time he shall attain an age of 57 years; or at any time prior to the completion of 15 years of service when such present employe shall resign or be discharged from the service. Any such annuity shall be computed as of the age of such wife on the date when such present employe

shall become 57 years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(g) No amount of annuity in excess of that fixed in accordance with this subsection shall be granted to any present employe described in pars. (a), (b), (c), (d), (e) and (f), or to the widow of any such present employe.

(h) When any present employe who shall have attained an age of 50 or more but less than 57 years while in the service and who shall have served 10 or more years shall resign or be discharged from the service, the amount of age and service annuity and the amount of prior service annuity to which any such present employe shall have a right from and after the date of such resignation or discharge from the service, and the amount of widows' annuity and of widows' prior service annuity to which the wife of such present employe shall have a right from and after the date of his death shall be fixed as of their respective ages at the time of such resignation or discharge; provided, that if the wife of any such present employe shall be older than her husband her age for annuity purposes shall be assumed to be the same as his.

(i) When any present employe who shall resign or be discharged from the service after such present employe shall have served for a period of 10 or more years but before he shall have attained an age of 50 years shall attain such age while out of the service, the amount of age and service annuity and the amount of prior service annuity to which he shall have a right from and after the time when he shall have attained such age of 50 years and shall have applied for annuity, and the amount of widows' annuity and widows' prior service annuity to which his wife shall have a right from and after the date of his death, shall be fixed as of the respective ages of such present employe and his wife at the time such present employe shall become 50 years of age; provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(j) No amount of annuity in excess of that fixed in accordance with this subsection shall be granted to any present employe described in pars. (h) and (i) or to the widow of any such present employe unless such present employe shall re-enter the service before he shall have attained an age of 57 years, in which case the amount of annuity to which such present employe shall have a right shall be fixed when he shall have to his credit for age and service annuity and prior service annuity purposes the amount described in par. (b) or when he shall

again resign or be discharged from the service, whichever event shall first occur, as of his age at the time the amount of such annuity shall be fixed, and the amount of annuity to which the wife of any such present employe shall have a right shall be fixed when he shall have attained an age of 57 years, if he shall then have completed 15 or more years of service, or at the time subsequent to his attainment of such age when he shall have completed 15 years of service if he shall not have completed such a term of service at the time he shall have attained such age or when he shall again resign or be discharged from the service, whichever event shall first occur, as of her age at the time such present employe shall become 57 years of age, provided, that if any such wife shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

63.73 Computation of annuities. (1) **RESIGNED OR DISCHARGED FUTURE ENTRANT OR PRESENT EMPLOYE; WIDOW THEREOF.** (a) Any annuity fixed for or granted to any future entrant or present employe who shall resign or be discharged from the service after he shall have attained an age of 50 years, or the widow of any such future entrant or present employe who shall die while in the service, shall be computed according to the American Experience Table of Mortality and interest at the rate of 4% per annum.

(b) All sums to the credit of any future entrant or present employe for annuity purposes at the time he shall resign or be discharged from the service before he shall have attained an age of 50 years shall be improved to the credit of such future entrant or present employe by interest at the rate of 3 1/2% per annum thereafter while such future entrant or present employe shall be out of the service and shall not have entered upon annuity until he shall attain an age of 57 years.

(c) Any annuity fixed for or granted to any such future entrant or present employe who shall not have re-entered the service prior to the time such annuity shall be fixed or granted, or any annuity fixed for or granted to the widow of any such future entrant or present employe who shall die, shall be computed according to the American Experience Table of Mortality and interest at the rate of 3 1/2% per annum.

(d) The amount of widows' annuity or of widows' prior service annuity which shall be fixed for the wife of any employe while such employe shall be alive, shall be that which can be provided by dividing the sum to the credit of such employe for such annuity purposes on the date

when the amount of such annuity shall be fixed by the number representing the difference between the following amounts: The amount required to provide an annuity of \$1 a year for life for such wife beginning on the date when the annuity is fixed, and the amount required to provide an annuity of \$1 a year for such wife beginning on such date and payable throughout the life of her husband.

(2) **FUTURE ENTRANTS' ANNUITY; RESIGNATION OR DISCHARGE BETWEEN FIFTY AND FIFTY-SEVEN.** (a) Any future entrant who shall resign or be discharged from the service after he shall attain an age of 57 or more years while in the service shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the entire sum accumulated to his credit for age and service annuity purposes on the date when he shall have become 57 years of age if he shall then have completed 15 or more years of service; or on the date subsequent to his attainment of such age when he shall have completed 15 years of service; or on the date of his resignation or discharge from the service if he shall not have completed 15 years of service. Regardless of the age of any such future entrant concerned, any such annuity shall be computed as though such future entrant were 57 years of age at the time of his resignation or discharge from the service.

(b) Any future entrant who shall resign or be discharged from the service after he shall have served 10 or more years and who at the time of such resignation or discharge shall be 50 or more but less than 57 years of age shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date of such resignation or discharge.

(c) In the case of any such future entrant who shall have served 20 or more years, the entire sum accumulated for age and service annuity purposes from deductions from his salary and contributions by the county.

(d) In the case of any such future entrant who shall have served 10 or more but less than 20 years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county for each year of service rendered by him after the first 10 years of his service.

(e) Any such annuity shall be computed as of the age of the future entrant concerned on the

date of his resignation or discharge from the service.

(3) **FUTURE ENTRANTS' ANNUITY; RESIGNATION OR DISCHARGE UNDER AGE FIFTY.** (a) Any future entrant who shall resign or be discharged from the service after he shall have served 10 or more years and who at the time of such resignation or discharge shall be less than 50 years of age shall have a right to receive annuity from and after the date when he shall attain an age of 50 or more years while out of the service and shall apply for such annuity; provided, such future entrant shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary for age and service annuity purposes and widows' annuity purposes prior to his attainment of such age. Any such annuity shall be of such amount as can be provided from the total amount of the following sums to the credit of the future entrant concerned, on the date when he shall have become 50 years of age.

(b) In the case of any such future entrant who shall have served 20 or more years, the entire sum accumulated for age and service annuity purposes.

(c) In the case of any such future entrant who shall have served 10 or more but less than 20 years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county, for each year of service rendered by him after the first 10 years of his service.

(d) Any such annuity shall be computed as though such future entrant were exactly 50 years of age at the time such annuity shall be granted regardless of his real age at the time application for such annuity shall be made, and no such future entrant shall have any right to any annuity for or on account of any time which may intervene between the time when he shall attain an age of 50 years and the time when he shall make application for annuity.

(4) **WIDOWS' RIGHT TO ANNUITY; FUTURE ENTRANT AGE 57 OR OVER.** (a) The widow of any future entrant who shall resign or be discharged from the service after he shall have attained an age of 57 or more years and who shall enter upon annuity shall have the right to receive annuity, from and after the date of the death of such future entrant, according to s. 63.72, concerning age, of such amount as can be provided from the entire sum accumulated to the credit of such future entrant for widows' annuity purposes at the time the amount of such annuity shall have been fixed as provided in s. 63.72.

(b) The widow of any future entrant who shall die while in the service after he shall have attained an age of 57 or more years and after the amounts of age and service annuity for him and of widows' annuity for his wife shall have been fixed as provided in s. 63.72 shall have a right to receive annuity, from and after the date of the death of such future entrant, according to s. 63.72 concerning age, of such amount as can be provided from the entire sum accumulated to the credit of such future entrant for widows' annuity purposes on the date the amounts of such annuities shall have been fixed.

(c) The widow of any future entrant who shall die while in the service after he shall have attained an age of 57 or more years but before he shall have completed 15 years of service shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the entire sum accumulated to his credit on the date of his death for age and service annuity and widows' annuity purposes, provided, that no part of any such accumulated sum resulting from contributions by the county shall be used to provide an annuity which shall exceed in amount that which such widow would have had a right to receive if such future entrant had lived and continued in service upon salary at the rate of his final salary until the time when the amounts of age and service annuity and widows' annuity for him and his wife respectively would have been fixed as stated in s. 63.72. Regardless of the age of any such widow concerned, any such annuity shall be computed as though the age of the future entrant concerned were exactly 57 years on the date of his death, and that of his widow if she shall be younger than he, the age arrived at by subtracting the difference in time between their real ages from 57 years; and if she shall be of the same age or older than he, her age shall be assumed to be 57 years.

(5) **WIDOWS' RIGHT TO ANNUITY; DEATH OF FUTURE ENTRANT UNDER AGE OF 57.** The widow of any future entrant who shall die while in the service before he shall have attained an age of 57 years shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the total amount of the sums accumulated to the credit of such future entrant on the date of his death for age and service annuity and widows' annuity purposes from deductions from his salary and from contributions by the county; provided, that no part of the sum accumulated from contributions by the county shall be used to provide annuity for such widow which shall exceed in amount that which such widow would

have had a right to receive if her husband had lived and continued in service upon salary at the rate of his final salary until he would have become 57 years of age if he would then have completed 15 or more years of service, or until the time subsequent to his attainment of such age when he would have completed 15 years of service, and an amount of widows' annuity were then fixed for such widow as of her age as it would be at such time, in accord with s. 63.72 concerning the age of a wife. Any such annuity shall be computed as of the age of such widow on the date of the death of such future entrant; provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

(6) **WIDOWS' RIGHT TO ANNUITY; RESIGNATION OR DISCHARGE BETWEEN AGE 50 AND 57.** (a) The widow of any future entrant who shall resign or be discharged from the service after he shall have attained an age of 50 or more but less than 57 years and after he shall have served 10 or more years and who shall enter upon annuity and who shall die while upon such annuity shall have a right to receive annuity, from and after the date of the death of such future entrant, in accordance with s. 63.72 concerning age, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date when the amounts of such annuity shall have fixed as provided in said s. 63.72.

(b) In the case of a widow of any such future entrant who shall have served 20 or more years, the entire sum accumulated for widows' annuity purposes:

(c) In the case of a widow of any such future entrant who shall have served 10 or more but less than 20 years, the sum accumulated for widows' annuity purposes from deductions from his salary and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county for each year of service rendered by such future entrant after the first 10 years of his service.

(7) **WIDOWS' RIGHT TO ANNUITY; RESIGNATION OR DISCHARGE BEFORE AGE 50.** (a) The widow of any future entrant who shall resign or be discharged from the service after he shall have served 10 or more years and before he shall have attained an age of 50 years and who shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary for age and service annuity and widows' annuity purposes and who shall die while out of the service after he shall have attained an age of 50 or more years shall have a right to receive annuity, from and after the date

of the death of such future entrant in accordance with s. 63.72 concerning the age of a wife, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date when the amount of such annuity shall have been fixed as provided in s. 63.72.

(b) In the case of a widow of any such future entrant who shall have served 20 or more years, the entire sum accumulated for widows' annuity purposes:

(c) In the case of a widow of any such future entrant who shall have served 10 or more but less than 20 years, the sum accumulated for widows' annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county for each year of service rendered by such future entrant after the first 10 years of his service.

(8) **WIDOWS' ANNUITY; FUTURE ENTRANT UNDER 50; NO REFUND.** (a) The widow of any future entrant who shall resign or be discharged from the service after he shall have served 10 or more years and before he shall have attained an age of 50 years and who shall not have withdrawn nor applied for refund of the sum accumulated to his credit from deductions from his salary for age and service annuity and widows' annuity purposes, and who shall die, while not in service, before he shall have attained an age of 50 years, shall have a right to receive annuity, from and after the date of the death of such future entrant, of such amount as can be provided from the total amount of the following sums to the credit of such future entrant on the date of his death; provided, that no part of any such sum accumulated from contributions by the county shall be used to provide an annuity for any such widow which shall exceed in amount that which such widow would have had a right to receive if her husband had lived until he attained an age of 50 years and had not re-entered the service, and an amount of widows' annuity were then fixed for such widow as of her age as it would be, in accordance with s. 63.72 concerning the age of a wife, when her husband would have attained such age.

(b) In the case of a widow of any such future entrant who shall have served 20 or more years, the entire sum accumulated for age and service and widows' annuity purposes:

(c) In the case of a widow of any such future entrant who shall have served 10 or more but less than 20 years, the sum accumulated for both age and service annuity and widows' annuity purposes from deductions from his salary and the sum obtained by applying one-tenth of the

sums accumulated for both such annuity purposes from contributions by the county for each year of service rendered by such future entrant after the first 10 years of his service.

(d) Any such annuity shall be computed as of the age of such widow at the time of the death of such future entrant; provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

(9) ANNUITY OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE; ANNUITY FIXED. (a) Any present employe who shall resign or be discharged from the service, whose annuity shall have been fixed, in accordance with s. 63.72, on the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the sum to his credit for prior service annuity purposes on the date when the amount of such annuity was fixed.

(b) Any present employe who shall resign or be discharged from the service after he shall have attained an age of 57 or more years while in the service and after the amounts of age and service annuity and of prior service annuity for such present employe shall have been fixed in accordance with s. 63.72 shall have a right to receive annuity from, and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to his credit on the date when the amount of such annuity was fixed; the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(c) Any present employe who shall resign or be discharged from the service after he shall have attained an age of 57 or more years while in the service and before the amounts of age and service annuity and of prior service annuity for such present employe shall have been fixed shall have a right to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to his credit on the date of such resignation or discharge; the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(10) ANNUITY OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE AT AGE 50 TO 57. (a) Any present employe who shall resign or be discharged from the service after he shall have served 10 or more years and who at the time of such resignation or discharge shall be 50 or more but less than 57 years of age shall have a right

to receive annuity, from and after the date of such resignation or discharge, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date of such resignation or discharge.

(b) In the case of any such present employe who shall have served 20 or more years, the entire sum accumulated for age and service annuity purposes and the entire sum credited for prior service annuity purposes.

(c) In the case of any such present employe who shall have served 10 or more but less than 20 years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county for each year of service rendered by him after the first 10 years of his service, and the sum obtained by applying one-tenth of the sum credited for prior service annuity purposes, in accordance with s. 63.68, for each year of service rendered by him after the first 10 years of his service.

(11) ANNUITY OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE UNDER 50. (a) Any present employe who shall resign or be discharged from the service after he shall have served 10 or more years and who at the time of such resignation or discharge shall be less than 50 years of age shall have a right to receive annuity from and after the date when he shall attain an age of 50 or more years while out of service and shall apply for such annuity; provided, such present employe shall not have withdrawn nor applied for refund of that part of the sum to his credit from deductions from his salary for age and service annuity, widows' annuity and prior service annuity purposes to which he shall have a right of refund prior to his attainment of an age of 50 years. Any such annuity shall be of such amount as can be provided from the total amount of the following sums to the credit of such present employe concerned, on the date when he shall have become 50 years of age.

(b) In the case of any such present employe who shall have served 20 or more years, the entire sum accumulated for age and service annuity purposes, and the entire sum credited for prior service annuity purposes.

(c) In the case of any such present employe who shall have served 10 or more but less than 20 years, the sum accumulated for age and service annuity purposes from deductions from his salary, and the sum obtained by applying one-tenth of the sum accumulated for such annuity purposes from contributions by the county for each year of service rendered by him after the

first 10 years of his service, and the sum obtained by applying one-tenth of the sum credited for prior service annuity purposes in accordance with s. 63.68, for each year of service rendered by him after the first 10 years of his service.

(d) Any such annuity shall be computed as though such present employe were exactly 50 years of age at the time such annuity shall be granted, regardless of his real age at the time the application for such annuity shall be made, and no such present employe shall have any right to any annuity for or on account of any time which may intervene between the time when he shall attain an age of 50 years and the time when he shall make application for such annuity.

(12) ANNUITY OF WIDOW OF PRESENT EMPLOYEE; DEATH. (a) The widow of any present employe, the amount of whose annuity shall be fixed as provided in s. 63.72, on the first day in January of the first year after the year in which this section shall come into effect in such county shall have a right to receive annuity, from and after the date of the death of such present employe, according to s. 63.72 concerning age, of such amount as can be provided from the sum to the credit of such present employe for widows' prior service annuity purposes on the first day in the month of January of the first year after the year in which this section shall come into effect in such county.

(b) The widow of any present employe who shall resign or be discharged from the service after he shall have become 57 or more years of age and who shall enter upon annuity shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the sums to the credit of such present employe for widows' annuity and widows' prior service annuity purposes at the time the amount of such annuity for such widow shall have been fixed according to s. 63.72.

(c) The widow of any present employe who shall die while in the service after he shall have attained an age of 57 years and after the amounts of widows' annuity and widows' prior service annuity for his wife shall have been fixed as provided in s. 63.72 shall have a right to receive annuity, from and after the date of death of such present employe, according to s. 63.72 concerning age, of such amount as can be provided from the total amount of the sums to the credit of such present employe for widows' annuity and widows' prior service annuity purposes at the time that the amount of such annuity for such widow shall have been fixed.

(d) The widow of any present employe who shall die while in the service, after he shall have

become 57 or more years of age and before the amounts of widows' annuity and widows' prior service annuity for his wife shall have been fixed, as provided in s. 63.72, shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the several sums to the credit of such present employe on the date of his death for age and service annuity, widows' annuity, prior service annuity and widows' prior service annuity purposes; provided, that no part of such sums credited to such present employe which represent money contributed or to be contributed by the county shall be used to provide annuity for such widow in excess of that which she would have had a right to receive if such present employe had lived and remained in the service upon salary at the rate of his final salary until he would have completed 15 years of service and the amount of annuity for his wife were then fixed as provided in s. 63.72. Any such annuity shall be computed as of the age of such widow on the date when such present employe shall have become 57 years of age; provided, that if she shall be older than her husband, her age for annuity purposes shall be assumed to be the same as his.

(e) The widow of any present employe who shall die while in the service before he shall have become 57 years of age shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the several sums to the credit of such present employe on the date of his death for age and service annuity, widows' annuity, prior service annuity, and widows' prior service annuity purposes; but no part of such sums credited to such present employe which represent money contributed or to be contributed by the county shall be used to provide annuity for such widow in excess of that which she would have had a right to receive if such present employe had lived and remained in the service upon salary at the rate of his final salary until he became 57 years of age if he would then have completed 15 or more years of service, or until the time subsequent to his attainment of such age when he would have completed 15 years of service, and the amount of annuity for his wife were then fixed as provided in s. 63.72. Any such annuity shall be computed as of the age of such widow on the date of the death of such present employe provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be the same as his.

(13) ANNUITY OF WIDOW OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE AT AGE 50 TO 57. (a) The widow of any present em-

ploye who shall resign or be discharged from the service, after he shall have attained an age of 50 or more but less than 57 years and after he shall have served 10 or more years and who shall enter upon annuity and who shall die while upon such annuity shall have a right to receive annuity, from and after the date of the death of such present employe, in accordance with s. 63.72 (2) concerning age, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date when the amount of such annuity shall have been fixed as provided in s. 63.72 (2).

(b) In the case of a widow of any such present employe who shall have served 20 or more years, the entire sum credited for widows' annuity and widows' prior service annuity purposes.

(c) In the case of a widow of any such present employe who shall have served 10 or more but less than 20 years; the entire sum credited for widows' annuity purposes on account of deductions from his salary, and the sum obtained by applying one-tenth of the entire sum credited for widows' annuity and widows' prior service annuity purposes on account of contributions made or to be made by the county for each year of service rendered by such present employe after the first 10 years of his service.

(14) ANNUITY OF WIDOW OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE UNDER 50. (a) The widow of any present employe who shall have served 10 or more years and who shall resign or be discharged from the service before he shall have become 50 years of age and who shall not have withdrawn nor applied for refund of the sums to his credit from deductions from his salary for annuity purposes to which he shall have had a right of refund and who shall die while out of the service after he shall have become 50 or more years of age shall have a right to receive annuity, from and after the date of the death of such present employe, in accordance with s. 63.72 concerning the age of a wife, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date when the amount of such annuity shall have been fixed as provided in s. 63.72.

(b) In the case of a widow of any such present employe who shall have served 20 or more years, the entire sum credited for widows' annuity and widows' prior service annuity purposes.

(c) In the case of a widow of any such present employe who shall have served 10 or more but less than 20 years, the entire sum credited for widows' annuity purposes on account of deductions from the salary of such present employe and the sum obtained by applying one-tenth of

the entire sum credited for widows' annuity and widows' prior service annuity purposes on account of contributions made or to be made by the county for each year of service rendered by such present employe after the first 10 years of his service.

(15) ANNUITY OF WIDOW OF PRESENT EMPLOYEE; RESIGNATION OR DISCHARGE AND DEATH UNDER 50. (a) The widow of any present employe who shall have served 10 or more years and who shall resign or be discharged from the service before he shall have become 50 years of age and who shall not have withdrawn nor applied for refund of the sums to his credit for annuity purposes from deductions from his salary to which he shall have had a right of refund and who shall die while out of the service before he shall become 50 years of age shall have a right to receive annuity, from and after the date of the death of such present employe, of such amount as can be provided from the total amount of the following sums to the credit of such present employe on the date of his death; provided, that no part of any such sum which represents money contributed or to be contributed by the county shall be used to provide annuity for such widow in excess of that which she would have a right to receive if such present employe had lived until he attained an age of 50 years and had not re-entered the service and an amount of annuity were then fixed for such widow in accordance with s. 63.72 concerning the age of a wife, as of her age as it would be when her husband would have attained an age of 50 years.

(b) In the case of a widow of any such present employe who shall have served 20 or more years, the entire sum credited for age and service annuity, widows' annuity, prior service annuity, and widows' prior service annuity purposes.

(c) In the case of a widow of any present employe who shall have served 10 or more years but less than 20 years, the entire sum credited for age and service annuity, widows' annuity and prior service annuity purposes on account of deductions from his salary, and the sum obtained by applying one-tenth of the entire sum credited for age and service annuity, widows' annuity, prior service annuity, and widows' prior service annuity purposes on account of contributions made or to be made by the county for each year of service rendered by such present employe after the first 10 years of his service.

(d) Any such annuity shall be computed as of the age of such widow at the time of the death of such present employe, provided, that if she shall be older than he, her age for annuity purposes shall be assumed to be same as his.

63.74 Death in line of duty. (1) COMPENSATION ANNUITY; SUPPLEMENTAL ANNUITY. (a) In any case in which annuity provided in accord with s. 63.73 for the widow of a sheriff whose death shall result from injury incurred in the direct performance of one or more specific acts of duty shall not be equal in amount to the annuity to which such widow would have had a right if such sheriff had lived and continued in the service upon salary at the rate of his final salary until he would have attained an age of 57 years if he would then have completed at least 15 years of service, or until the time subsequent to his attainment of such age when he would have completed 15 years of service if he would not have completed such a term of service upon attainment of an age of 57 years, as of her age as it would be on the date when such sheriff would have attained an age of 57 years, in accord with s. 63.72, whichever shall apply to the case of the widow concerned, additional annuity to be known as "compensation annuity" equal in amount to the difference between the amounts of such annuities shall be provided for and paid to such widow until the time when such sheriff, if alive, would have attained an age of 57 years if he would then have completed 15 years of service, or until the time subsequent to his attainment of such age when he would have completed 15 years of service if he would not have completed such a term of service upon attainment of an age of 57 years.

(b) "Supplemental annuity," equal in amount to such compensation annuity, shall be provided for and paid to such widow from and after the time payment of such compensation annuity shall cease as aforesaid. To provide such supplemental annuity the county shall contribute to the annuity and benefit fund herein provided for such equal sums annually, from and after the date of the death of such sheriff, that when improved by interest at the rate of 4% per annum the accumulated amount resulting from such sums will be sufficient at the time payment of compensation annuity to such widow shall cease, to provide supplemental annuity as stated for such widow throughout her life thereafter.

(c) If any widow described in this subsection shall marry before the time when payment of compensation annuity to such widow shall have ceased, as hereinbefore stated, such widow shall not have any right to receive any compensation annuity or any supplemental annuity thereafter and no such compensation annuity or supplemental annuity shall be paid to such widow from and after the date of her marriage.

63.75 Re-entry into service. (1) CREDIT

FOR PRIOR SERVICE ANNUITY. (a) When any sheriff who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which this section shall come into effect in such county, shall re-enter the service before he shall have attained an age of 57 years, any annuity previously granted to such sheriff and any annuity fixed for the wife of such sheriff shall be canceled. Such sheriff shall be credited in his account for annuity purposes with sums sufficient to provide annuities equal in amounts to those canceled for such sheriff and the wife, for whom such annuity shall have been fixed, of such sheriff as of their respective ages on the date of such sheriff's re-entrance into the service; provided, that the age of any such wife who shall be older than her husband shall be assumed to be the same as his. Such sums shall be credited to such sheriff to provide for annuities to be fixed and granted in the future. Deductions from the salary of any such sheriff and contributions by the county for all purposes of ss. 63.60 to 63.94 shall be made, as provided in said sections from the time of such re-entrance into the service, and when the proper time, as provided in foregoing subsections of this section, shall have arrived, new annuities based upon the amount then to the credit of such sheriff for annuity purposes and the entire term of such sheriff's service shall be fixed for such sheriff and for such wife of such sheriff.

(b) When any such sheriff shall re-enter the service after he shall have attained an age of 57 or more years, payments on account of any annuity previously granted to such sheriff shall be suspended during the time thereafter that he shall be in the service, and when he shall again resign or be discharged therefrom, payments upon the annuity previously granted shall be resumed. If any such sheriff shall die while in the service, his widow shall receive the amount of any annuity previously fixed for her.

(c) In the case of any sheriff described in par. (a), whose wife, for whom annuity shall have been fixed prior to his re-entrance into the service, shall have died before he shall have re-entered the service, no part of any sum or sums to the credit of such sheriff for widows' annuity or for widows' prior service annuity purposes at the time annuity for such wife shall have been fixed shall be credited to such sheriff at the time when he shall re-enter the service, and no part of any such sum or sums shall be used to provide annuity for any wife of such sheriff who shall be such wife during all or any part of the period of time during which such sheriff shall be in service after he shall have re-entered same.

(2) WHEN CREDIT FOR PRIOR SERVICE ANNUITY DISALLOWED; RIGHT TO ANNUITIES. (a) Any sheriff who shall not be in any branch of the service on the first day in the month of January of the first year after the year in which this section shall come into effect in such county employment in which is recognized as service for the purposes of this section, and who was in the service prior to that date and who shall re-enter the service after that date and before attainment of an age of 57 years shall not have any right to be credited with any sum or sums for prior service annuity and widows' prior service annuity purposes on account of any service rendered prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, and such sheriff shall not have any right to prior service annuity, and the wife or widow of such sheriff shall not have any right to widows' prior service annuity. However, the period of service rendered by any such sheriff prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, shall be included in computing the term of service of such sheriff for age and service annuity and widows' annuity purposes.

(b) Deductions from the salary of any sheriff to whom this subsection shall apply and contributions by the county for the purpose of providing age and service annuity for such sheriff and widows' annuity for the wife of such sheriff and accumulation of the sums deducted from the salary of such sheriff and contributed by the county for such annuity purposes shall be made as provided concerning future entrants and present employes until such sheriff shall attain an age of 57 years; provided, that in the case of any such sheriff who shall re-enter the service after he shall have become 42 or more years of age, deductions from the salary of such sheriff for age and service annuity and widows' annuity purposes and contributions by the county and accumulation to the credit of such sheriff of the sums so deducted and contributed for such annuity purposes shall be made while such sheriff shall be in the service for a period of 15 years from and after the date of such sheriff's re-entrance into the service, notwithstanding any other provisions of ss. 63.60 to 63.94 which provide that deductions, contributions and accumulations for annuity purposes shall cease when a sheriff shall have attained an age of 57 years if he shall then have completed 15 or more years of service, or at the time subsequent to his attainment of such age when he shall have completed 15 years of service if he shall not have completed

15 years of service when he shall have attained an age of 57 years.

(c) Any sheriff to whom this subsection shall apply shall have a right to receive age and service annuity, from and after the date of his resignation or discharge from the service, as of his age on such date, of such amount as can be provided from the total sum to his credit for such annuity purposes on such date.

(d) The amount of annuity to which the widow of any sheriff to whom this subsection shall apply who shall die, while in the service, before he shall have attained an age of 57 years shall have a right, from and after the date of the death of such sheriff, shall be fixed and granted in accordance with ss. 63.60 to 63.94 relating to annuities for widows of future entrants.

(e) The amount of annuity to which the wife of any sheriff to whom this subsection shall apply who shall resign or be discharged from the service before he shall have attained an age of 57 years shall have a right, from and after the date of the death of such sheriff, shall be fixed and granted in accordance with said sections relating to annuities for widows of future entrants.

(f) The amount of annuity to which the wife of any sheriff to whom this subsection shall apply who shall attain an age of 57 years, while in the service, and who shall then have completed 15 or more years of service from and after the date of his re-entrance into the service shall have a right, from and after the date of the death of such sheriff, shall be fixed and granted in accordance with said sections relating to annuities for widows of future entrants.

(g) The amount of annuity to which the wife of any sheriff, to whom this subsection shall apply, who shall attain an age of 57 years, while in the service, and who shall not then have completed 15 years of service from and after the date of his re-entrance into the service shall have a right, from and after the date of the death of such sheriff, shall be fixed on the date when such sheriff shall complete the 15th year of such service, as of the age of such wife on the date when such sheriff shall have attained an age of 57 years; provided, that the age of any such wife who shall be older than her husband, shall be assumed to be the same as his. Any such annuity shall be of such amount as can be provided from the amount to the credit of the sheriff concerned for widows' annuity purposes on the date when the amount of such annuity shall be fixed.

(h) The amount of annuity to which the wife of any sheriff to whom this subsection shall apply who shall attain an age of 57 years, while in the service, and who shall die before he shall have completed 15 years of service from and

after the date of his re-entrance into the service shall have a right from and after the date of the death of such sheriff shall be fixed on the date of the death of such sheriff as of the age of such wife on the date when such sheriff attained an age of 57 years; provided that the age of any such wife who shall be older than her husband shall be assumed to be the same as that of such husband. Any such annuity shall be of such amount as can be provided from the amount to the credit of such sheriff on the date of his death, for age and service annuity and widows' annuity purposes; provided, that no part of the said amount to the credit of such sheriff shall be used to provide any amount of annuity for such widow in excess of the amount to which such widow would have had a right if such sheriff had lived and continued in the service upon salary at the rate of his final salary until he had completed 15 years of service from and after the date of his re-entrance into the service and the amount of widows' annuity for such widow were then fixed as stated in this subsection.

63.76 Maximum annuities. (1) AMOUNTS REFUNDABLE WHEN ANNUITIES ARE FIXED. (a) Notwithstanding any other provisions of ss. 63.60 to 63.94 concerning the amount of annuity which any sheriff or widow of any sheriff shall have a right to receive no amount of annuity in excess of any amount equal to 75% of the highest salary which shall have been received by any future entrant during his term of service shall be granted or paid to such future entrant, nor to the widow of such future entrant; and no amount of annuity in excess of an amount equal to 75% of the highest salary considered for annuity purposes in accordance with this section which shall have been received by a present employe shall be granted or paid to any present employe or to the widow of such present employe.

(b) If at the time the amount of annuity for any sheriff shall be fixed, there shall be to the credit of such sheriff, for the purpose of providing such annuity, an amount in excess of that necessary to provide an annuity equal to 75% of the highest salary of such sheriff, one-third of such excess amount shall be refunded and paid at that time to any such sheriff who shall be a future entrant, and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such present employe, for such annuity purposes, which the sum that shall have resulted from deductions from his salary required by ss. 63.60 to 63.94 bears to such entire amount shall be refunded and paid at that time to any such sheriff who shall be a present employe.

(c) If at the time the amount of annuity for the wife of any sheriff shall be fixed there shall be to the credit of such sheriff, for the purpose of providing annuity for such wife when she shall become a widow, an amount in excess of that necessary to provide an annuity equal to 75% of the highest salary of such sheriff, one-third of such excess amount shall be refunded and paid at that time to such sheriff who shall be a future entrant; and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such sheriff for such annuity purposes which the sum that shall have resulted from deductions from his salary required by said sections bears to such entire amount shall be refunded and paid at that time to any such sheriff who shall be a present employe.

(d) If at the time of the death of a sheriff there shall be to the credit of such sheriff, for the purpose of providing annuity for the widow of such sheriff, an amount in excess of that necessary to provide an annuity equal to 75% of the highest salary of such sheriff, one-third of such excess amount shall be refunded and paid at that time to the widow of such sheriff who shall have been a future entrant; and a part of such excess amount proportionately equal to that part of the entire amount to the credit of such sheriff for such annuity purposes which the sum that shall have resulted from deductions from his salary required by this section bears to such entire amount shall be refunded and paid at that time to the widow of such sheriff who shall have been a present employe.

63.77 Persons denied benefits. (1) WIVES AND WIDOWS NOT ELIGIBLE FOR ANNUITY. The following described wives or widows of sheriffs shall not have any right to annuity from such annuity and benefit fund:

(a) The wife or widow, married subsequent to the date upon which this section shall come into effect in such county, of any sheriff who shall die while in the service if such widow shall not have been married to such sheriff before he shall have attained an age of 57 years.

(b) The wife or widow, married subsequent to the date upon which this section shall come into effect in such county, of any sheriff who shall have resigned or been discharged from the service and who shall or shall not have entered upon annuity and who shall die while out of the service, if such widow shall not have been the wife of such sheriff while he was in the service and before he attained an age of 57 years.

(c) The wife or widow of any sheriff who shall have served 10 or more years and who shall die

while out of the service after he shall have resigned or been discharged from the service, who shall have withdrawn or applied for refund of the sums to his credit for annuity purposes to which he shall have had a right of refund as provided in s. 63.78.

(d) The wife or widow of any sheriff who shall die while out of the service after he shall have resigned or been discharged from the service before he shall have attained an age of 57 years and who shall not have served at least 10 years.

(2) SHERIFFS EMPLOYED IN COUNTY SERVICE. No annuity shall be granted or paid to any sheriff from such annuity and benefit fund while such sheriff shall be employed upon salary or wages in any branch of the service of such county.

(3) WIDOW MARRYING EMPLOYED SHERIFF. If any widow who shall be in receipt of any annuity, or pension from the annuity and benefit fund herein provided for shall marry a sheriff or other person employed in any branch of the service of such county, and such person shall die, and an annuity or pension payable in whole or in part from moneys contributed or to be contributed by such county shall be provided for the widow of such person under any law or laws heretofore or hereafter enacted, and such widow shall receive such annuity or pension, payment of the annuity herein provided for such widow shall be suspended during the time she shall be in receipt of such annuity or pension if it be other than a life annuity or pension, and if it be a life annuity the annuity herein provided for such widow shall be canceled at the time she shall accept any payment of such annuity.

63.78 Refunds. (1) WHO ENTITLED TO. (a) Any future entrant or present employe, without regard to the period of time he shall have served, who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, and before he shall become 50 years of age, and any future entrant or present employe, who shall have served less than 10 years, who shall resign or be discharged from the service after the first day in the month of January of the first year after the year in which said sections shall come into effect in such county, and before he shall have become 57 years of age, shall have a right to have refunded to him the entire amount which shall have accumulated to his credit for age and service annuity and widows' annuity purposes on the date of such resignation or discharge from the service from amounts deducted from his salary in accordance with said sections.

(b) Any such future entrant or present employe shall retain such right of refund of such amounts when he shall apply for same, until the amount of annuity to which he shall have a right shall have been fixed as provided in s. 63.72, as the case may be. Thereafter, no such right shall exist in the case of any such future entrant or present employe.

(c) Any such future entrant or present employe who shall avail himself of such right and withdraw such amount so credited to him shall ipso facto surrender and forfeit all rights to any annuity or other benefit from such annuity and benefit fund for himself and for any other person or persons who might benefit through him because of service rendered by him prior to the time he shall make application for refund of the amounts provided by this section. However, such future entrant or present employe shall retain the right to have any such period of service counted as service for the purpose of computing the term of his service in the event that such future entrant or present employe shall subsequently re-enter the service before he shall attain an age of 57 years and become a beneficiary of the annuity and benefit fund provided for in ss. 63.60 to 63.94.

(d) Any such future entrant or present employe who shall have served 10 or more years and who shall not withdraw the amounts aforesaid to which he shall have a right of refund shall have a right to annuity as provided in said sections.

(e) Any such future entrant or present employe who shall have served less than 10 years and who shall not withdraw the amounts to which he shall have a right to refund, shall have a right to have all such amounts and all other amounts to his credit for annuity purposes on the date of his resignation or discharge from the service retained to his credit and improved by interest while he shall be out of the service at the rate of 3 1/2% per annum and used for annuity purposes for his benefit and the benefit of any person who may have any right to annuity through him because of his service, according to said sections, in the event that he shall subsequently re-enter the service and complete the number of years of service necessary to attain a right to annuity; but such sums shall be improved by interest to his credit while he shall be out of the service only until he shall have become 57 years of age.

(f) When any male sheriff shall become 57 years of age while in the service and shall not then be married, any sum accumulated from deductions from his salary for widows' annuity purposes shall then be refunded to him. Thereaf-

ter; in his case, no sums shall be deducted from his salary or contributed by the county for widows' annuity purposes.

(g) When any male sheriff shall resign or be discharged from the service before he shall have become 57 years of age and shall enter upon annuity and shall not then be married, any sum accumulated from deductions from his salary for widows' annuity purposes shall then be refunded to him.

(h) Whenever any amounts shall be refunded, as stated in pars. (f) and (g), to any sheriff or other person or persons described therein, the amounts to the credit of the sheriff concerned in each such transaction for annuity purposes at the time any such refund shall be made, which shall have been accumulated from contributions by the county, shall be transferred to the prior service annuity fund described in s. 63.88 (5) for the purposes stated in s. 63.85, until such time as the assets of such fund become equal to the liabilities thereof as stated in s. 63.85. Thereafter, any such amounts shall become a credit to the county and, with interest thereon at the rate of 4% per annum, shall be used to reduce the amount which the county would otherwise pay during a succeeding year to the annuity and benefit fund.

(i) In any case in which an amount equal to the total amount accumulated and credited to the account of a deceased sheriff from sums deducted, after the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, from the salary of such sheriff for annuity purposes, shall not have been paid to such sheriff and, in the case of a married male sheriff to such sheriff and the widow of such sheriff both together, in form of annuity before the death of the last of such persons who shall die, an amount equal to the difference between such total amount resulting from sums deducted from his salary and the entire amount paid in form of annuity or annuities, without interest upon either such amount, shall be refunded and paid to the children of such sheriff, in equal parts to each, unless such sheriff shall direct in writing, sworn to before an officer authorized to administer oaths in this state, and filed with the retirement board before the death of such sheriff, that any such amount shall be refunded and paid to any one or more of such children; and if there be no such children such amount shall be refunded and paid to the heirs of such sheriff according to the law pertaining to estates of deceased persons.

63.79 Computation of term of service. No overtime or extra service shall be included

in computing the term of service of any sheriff and not more than one year or part thereof of service shall be allowed for service rendered during any calendar year or part thereof such as a day, a week, a month, etc.

63.80 Child's annuity. (1) WHEN GRANTED AND PAID. (a) Annuity to be known as "child's annuity" shall be provided for unmarried children of sheriffs. Any such annuity shall be payable monthly from and after the date of the death of the sheriff parent of any such child until the annuitant shall attain an age of 18 years. The first payment of such annuity shall not become due and payable until one month from and after such date, and no annuity shall be paid for any fractional part of a month in which the annuitant attains the age of 18 years or marries or dies.

(b) Child's annuity, as hereinafter provided, shall be granted and paid for the benefit of any unmarried child less than 18 years of age, the issue of any sheriff whose death shall result from injury incurred in the performance of one or more specific act of duty; provided, such child shall have been born before such sheriff attained an age of 57 years if such sheriff shall then have completed 15 or more years of service, or before the end of the 15th year of such sheriff's service if such sheriff shall not have completed 15 years of service at the time he shall have attained an age of 57 years.

(c) Child's annuity as hereinafter provided, shall also be granted and paid for the benefit of any unmarried child under 18 years of age, the issue of any sheriff who shall die while in the service; provided, that no annuity shall be granted or paid to any child of any such sheriff who shall have resigned or been discharged from the service before he shall have attained an age of 50 years and who shall have re-entered the service unless such sheriff shall have served at least 2 years from and after the date of his latest re-entrance into the service of such county; and provided further, that no annuity shall be granted or paid for the benefit of any child of any sheriff who shall have entered or re-entered the service of such county after the attainment of an age of 42 years unless such child shall be the issue of a wife or husband who married such sheriff before such sheriff attained an age of 42 years; nor to any child of any sheriff born after such sheriff shall have attained an age of 57 years.

(d) Annuity, as hereinafter provided, shall also be granted and paid for the benefit of any unmarried child under 18 years of age of any sheriff who shall die after such sheriff shall have resigned or been discharged from the service

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subsequent to his attainment of an age of 50 years who shall have entered upon annuity or who shall be eligible for annuity; provided, that only such child of such sheriff as shall have been born before such sheriff shall have attained an age of 57 years and prior to the date of such sheriff's latest resignation or discharge from the service shall be eligible for annuity; and provided further, that any such child of any such sheriff who shall have entered or re-entered the service after attainment of an age of 42 years shall be the issue of a wife or husband who married such sheriff before such sheriff attained an age of 42 years.

(e) Any such annuity shall consist of amounts of \$10 per month for each such child while a widow or widower of the deceased sheriff parent of such child shall survive and of \$15 per month for each such child while no such widow or widower shall exist; provided, if annuities for the widow and children of any sheriff whose death shall have been the result of injury incurred in the performance of one or more specific acts of duty or for the children of such sheriff in any such case wherein a widow shall not exist, computed as provided in ss. 63.60 to 63.94, would exceed an amount equal to 75% of the final salary of such sheriff the annuity for each child of such sheriff shall be reduced pro rata so that the combined annuities for the family of such sheriff shall not exceed an amount equal to 75% of such salary; and in the case of the family of any sheriff whose death shall have been the result of any cause or causes other than injury incurred in the performance of one or more specific acts of duty in which annuities for such family, computed as provided in said sections, would exceed an amount equal to 50% of the final salary of such sheriff, the annuity of each child of such sheriff shall be reduced pro rata so that the combined annuities for such family shall not exceed an amount equal to 50% of such salary; but if in any such latter case the annuity provided as hereinbefore stated in this section for the widow of any such sheriff shall exceed an amount equal to 50% of such salary, such annuity for such widow shall not be reduced.

(f) Any annuity which shall be granted for the benefit of any child shall be paid to the parent of such child who shall be providing for such child, unless another person shall have been or shall be appointed by a court of law as the guardian of such child.

(g) On or before the first day in the month of August of each year, the retirement board shall submit an estimate, to the board of supervisors of such county, of the amount which will be required to pay annuities to children during the

succeeding year, and the said board of supervisors of such county shall include such amount in the tax which shall be levied for such year for the purposes of the annuity and benefit fund herein provided for.

63.81 Duty disability benefits. (1) **WHEN PAID.** (a) Benefit to be known as "Duty Disability Benefit" shall be provided for sheriffs who shall become disabled as the direct result of injury incurred in the performance of one or more specific acts of duty.

(b) Benefit to be known as "Child's Disability Benefit" shall be provided for sheriffs disabled as stated in the preceding paragraph who shall be the parents of any unmarried child or children less than 18 years of age.

(c) Any sheriff less than 57 years of age, and any sheriff 57 or more years of age who shall not have completed 15 years of service, who shall become disabled subsequent to the day upon which ss. 63.60 to 63.94 shall come into effect in such county, as the direct result of injury incurred in the performance of one or more specific acts of duty, shall have a right to receive duty disability benefit during the period of such disability of an amount equal to 55% of his salary as it shall be at the time of such injury. Any such sheriff shall also have a right to receive child's disability benefit of amounts of \$10 a month on account of each unmarried child (the issue of such sheriff) less than 18 years of age; provided, the total amount of child's disability benefit which shall be granted or paid to any such sheriff shall not exceed 20% of the salary, as aforesaid, of such sheriff. Such benefit or benefits shall be paid to such disabled sheriff periodically according to rules concerning such benefits to be adopted by the retirement board, but no such benefit shall be granted or paid to any such sheriff prior to the first day in the month of January of the year following the year in which said sections shall come into effect in such county.

(d) The first payment of any duty disability benefit or child's disability benefit which any sheriff shall have a right to receive shall be made not later than one month after such benefit shall be granted by the retirement board, and each subsequent payment of such benefit shall be made at a time not later than one month from and after the time when the latest payment of such benefit shall have been made.

(e) Proof of disability shall be furnished to the retirement board, by at least one licensed and practicing physician, and said retirement board may require other evidence of disability. Each disabled sheriff who shall receive any duty disability benefit under this subsection shall be ex-

amined at least once a year by one or more licensed and practicing physician or physicians selected by said retirement board. Such physician or physicians shall advise such retirement board whether the disability of such sheriff continues or not. When the disability of any such sheriff shall cease, the said board shall discontinue payment of duty disability benefit and of child's disability benefit to such sheriff and such sheriff shall be returned to active service as a sheriff at the same salary he or she received before disability occurred.

(f) Duty disability benefit shall be paid to any sheriff, disabled as aforesaid, during any period of such disability until such disabled sheriff shall have become 57 years of age if such sheriff shall have completed 15 years of service at that time, or until the end of the 15th year of such sheriff's service if such sheriff shall not have completed 15 years of service at the time he shall have attained an age of 57 years, and child's disability benefit shall be paid to any such sheriff, who shall be the parent of any unmarried child or children (the issue of such sheriff) less than 18 years of age, during all or any part of any such period of time until such child or children of such sheriff shall attain an age of 18 years.

(g) When any sheriff so disabled shall become 57 years of age, or shall complete 15 years of service subsequent to attainment of such age, as aforesaid, such disability benefit or benefits shall cease and such disabled sheriff shall thereafter receive such annuity or annuities as are provided for him in accordance with other provisions of said sections.

(h) No sheriff who shall have become 57 or more years of age who shall have been in the service 15 or more years shall have a right to receive duty disability benefit or child's disability benefit.

(i) In lieu of all amounts ordinarily deducted, for annuity purposes, from the salary of any sheriff, disabled as aforesaid, the county shall contribute sums equal to such amounts for any period of disability of such sheriff during which he shall receive duty disability benefit. Such sums so contributed shall be credited to such disabled sheriff as though they were deducted from his salary and shall be regarded for annuity and refund purposes as sums deducted from such salary.

(j) The county shall also contribute all amounts ordinarily contributed by it for annuity purposes for such sheriff as though he were in active discharge of his duties during any such period of disability.

(k) The retirement board shall submit an estimate on or before the first day in the month of

August of each year to the board of supervisors of such county of the amount necessary to provide duty disability benefits during the succeeding calendar year and such amount shall be paid into the annuity and benefit fund herein provided for from taxes levied and collected as hereinbefore stated in s. 63.64.

63.82 Ordinary disability benefits. (1) **WHEN PAID.** (a) Benefit to be known as "Ordinary Disability Benefit" shall be provided for sheriffs who shall become disabled as the result of any cause other than injury incurred in the performance of one or more specific acts of duty.

(b) Any sheriff less than 57 years of age, and any sheriff 57 or more years of age who shall not have completed 15 years of service, who shall become disabled, subsequent to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, as the result of any cause other than injury incurred in the performance of one or more specific acts of duty, shall have a right to receive ordinary disability benefit during any period or periods of any such disability, after the expiration of the first 15 days of any such period for which such sheriff shall not receive nor have a right to receive any part of his salary, which shall not extend beyond the date when such sheriff shall have completed at least 15 years of service upon attainment of such age or beyond the 15th year of service of such sheriff if such sheriff shall have completed 15 years of service after attainment of the age of 57 years, and which shall not exceed, in the aggregate, throughout the entire period of such sheriff's service, a period of time equal to one-fourth of the entire period of service rendered by such sheriff in the service of such county prior to the time he shall have become so disabled, and which shall not exceed 5 years in any case. In computing any such entire period of service, any period of time during which such sheriff shall have received ordinary disability benefit under this section shall not be included for the purposes of this section.

(c) The first payment of any ordinary disability benefit which any sheriff shall have a right to receive shall be made not later than one month after such benefit shall be granted by the retirement board and each subsequent payment of such benefit shall be made at a time not later than one month from and after the time when the latest payment of such benefit shall have been made.

(d) Proof of disability shall be furnished to the retirement board by at least one licensed and practicing physician and said retirement board

may require other evidence of disability. Each disabled sheriff who shall receive any ordinary disability benefit under this section shall be examined at least once a year by one or more licensed and practicing physician or physicians selected by said retirement board. Such physician or physicians shall advise said retirement board whether the disability of such sheriff continues or not. When the disability of any such sheriff shall cease the said retirement board shall discontinue payment of ordinary disability benefit to such sheriff and such sheriff shall be returned to active service as a sheriff at the same salary he or she received before disability occurred.

(e) Ordinary disability benefit shall consist of an amount equal to 50% of the salary of such disabled sheriff as such salary shall be at the time such disability shall occur for a period of time equal to any period of time for which any payment of such disability benefit shall become due and payable. Before any payment thereof shall be made to any sheriff an amount equal to the sum or sums ordinarily deducted from the salary of such sheriff for all annuity purposes during a period of time equal to that for which such payment of ordinary disability benefit is to be made shall be deducted from such payment and credited to such sheriff as a deduction from his salary for such period. Such sums so deducted and credited shall be regarded, for annuity and refund purposes, as sums deducted from the salary of such sheriff.

(f) The county shall contribute all amounts ordinarily contributed by it for annuity purposes for such disabled sheriff as though he were in active discharge of his duties during any such period of disability.

(g) The retirement board shall submit an estimate, on or before the first day in the month of August of each year, to the board of supervisors of such county, of the sum necessary to provide ordinary disability benefits during the succeeding calendar year. Such estimates shall show the amounts to be provided during such calendar year by the sheriffs included under this section, and by the county.

(h) To provide ordinary disability benefit, contributions shall be made by all sheriffs less than 57 years of age, and all sheriffs 57 or more years of age who shall not have completed 15 years of service, and by the county as follows:

(2) CONTRIBUTIONS. (a) During the first year after the year in which said sections shall come into effect in such county, one-half of one per cent of each payment of the salary of each such sheriff, except those sheriffs who are in receipt of duty disability benefits or ordinary disability

benefits, shall be deducted and contributed to the annuity and benefit fund provided by said sections. Such deductions shall be made at the times such payments of salary are payable.

(b) Concurrently with each such deduction from the salary of any such sheriff, the county shall contribute a sum equal to one-half of one per cent of each such payment of the salary of such sheriff. If it shall not be possible or practicable for the county to make any such contribution at the same time any such deduction shall be made, the county shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of 4% per annum to the date such contribution shall be made so that each contribution shall exactly equal the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(c) Beginning on the first day in the month of January of the 2nd year after the year in which said sections shall come into effect in such county, and during each year thereafter, one-half of the total sum which shall be estimated annually by the retirement board as necessary to provide ordinary disability benefits during such year shall be contributed by the sheriffs included under said sections, as follows:

1. Such amount (one-half of said total sum) shall be prorated among all such sheriffs in proportion of the salary of each such sheriff, the percentage of each such salary which the sum related thereto shall constitute shall be ascertained, and a sum equal to a like percentage of each payment of such salary shall be deducted from each such payment of such salary.

2. Concurrently with each such deduction from the salary of each such sheriff the county shall contribute a sum equal to the amount of such deduction. If it shall not be possible or practicable for the county to make any such contributions at the same time any such deduction shall be made, the county shall make such contribution as soon as possible and practicable thereafter with interest thereon at the rate of 4% per annum to the date such contribution shall be made so that each such contribution shall exactly equal the value of each such corresponding deduction as such value shall be at the time such contribution shall be made.

(3) CONDITIONS OF BENEFITS. (a) Notwithstanding ss. 63.81 and 63.82, if any sheriff who shall apply for or who shall have been granted any disability benefit under ss. 63.81 and 63.82 shall refuse to submit to examination by any physician or surgeon selected as aforesaid, such sheriff shall not have any right to receive such disability benefit and any such benefit which

shall have been granted shall be canceled immediately upon such refusal.

(b) No disability benefit shall be paid on account of any form of disability for any period of time for which a disabled sheriff shall receive any part of his salary, and no such benefit shall be paid for any period of disability for which a disabled sheriff shall have any right to receive any part of his salary under any law or ordinance in effect in such county.

(c) If any sheriff who shall be disabled shall receive any compensation or allowance from such county on account of such disability under and by virtue of ch. 102, the disability benefit herein provided for such sheriff shall be reduced by any amount so received, and if such amount or amounts received as compensation or allowance exceed the amount of the disability benefit herein provided for such sheriff, such sheriff shall not receive any such disability benefit until a period of time during which such benefit payable at the rate herein stated would equal the amount of such compensation shall have expired. In calculating any such period of time, interest upon the amounts of money involved shall not be considered.

63.83 Disability annuity. (1) WHO ENTITLED; WHEN. (a) Notwithstanding any other provision of ss. 63.60 to 63.94, whenever any sheriff who shall have served 16 but not more than 20 years, exclusive of any period of disability during which such sheriff shall have received ordinary disability benefit under said sections, shall be disabled, as the result of any cause other than injury incurred in the performance of one or more specific acts of duty, for a period or periods of time aggregating in excess of one-fourth of the entire term of such service rendered by such sheriff, and whenever any sheriff who shall have served 20 or more years, exclusive of any period of disability during which such sheriff shall have received ordinary disability benefit under ss. 63.60 to 63.94 shall be so disabled for a period or periods of time aggregating in excess of 5 years and such sheriff shall resign or be discharged from the service while still so disabled and before he shall have attained an age of 50 years, such sheriff shall have the right to receive annuity from and after the date of such resignation or discharge from the service of such amount as can be provided from the sum to the credit of such sheriff on the date of such resignation or discharge, for age and service annuity purposes if such sheriff shall be a future entrant, or for age and service annuity and prior service annuity purposes if he shall be a present employe. Any such annuity shall be computed as of

the age of the sheriff concerned on the date of his resignation or discharge from the service.

(b) The amount of annuity to which the wife of any such sheriff shall have a right from and after the date of the death of such sheriff shall be fixed on the date of the resignation or discharge of such sheriff. It shall be of such amount as can be provided from the amount to the credit of such sheriff on the date of his resignation or discharge from the service, for widows' annuity purposes if such sheriff shall be a future entrant, or for widows' annuity and widows' prior service annuity purposes if such sheriff shall be a present employe. Any such annuity shall be computed as of the age of such wife on the date of such resignation or discharge; provided, that if such wife shall be older than her husband her age shall be assumed to be the same as his.

(c) In the case of the death of any such sheriff after he shall have entered upon annuity, any child, under the age of 18 years, who shall be the issue of such sheriff shall have a right to receive annuity of the same amount as is specified in s. 63.80 of this section for a child of a sheriff who shall retire after he shall have attained an age of 50 years, and the limitation stated in said s. 63.80 concerning the amount of annuity to be paid to the family of a sheriff shall apply in any case provided for in this subsection.

63.84 Terms of service for annuity purposes. (1) HOW COMPUTED. (a) In computing the term of service rendered by any sheriff prior to the first day in the month of January of the first year after the year in which ss. 63.60 to 63.94 shall come into effect in such county, the following periods of time shall be counted as periods of service for annuity purposes only: All periods of time during which such sheriff shall have performed the duties of his position; all periods of vacation, all periods of leave of absence with whole or part pay; all periods of leave of absence without pay which were necessary on account of disability.

(b) In computing the term of service rendered by any sheriff subsequent to December 31 of the year in which said sections shall come into effect in such county, the following periods of time shall be counted as periods of service for annuity purposes only: All periods of time during which such sheriff shall have performed the duties of his position; all periods of vacation; all periods of leave of absence with whole or part pay; all periods of disability for which such sheriff shall receive any disability benefit; and all periods of disability not the result of injury incurred in the performance of one or more specific acts of duty for which the sheriff shall not receive any disa-

bility benefit any one of which periods shall not exceed 15 consecutive days.

(c) In computing the term of service rendered by any sheriff subsequent to December 31 of the year in which this section shall come into effect in such county, for ordinary disability benefit purposes, all periods of time described in the preceding paragraph, except any such period of time for which such sheriff shall receive or shall have received ordinary disability benefit, shall be counted as periods of service.

(d) The retirement board shall allow as periods of service for annuity purposes, in addition to those provided in par. (a) or (b), either or both, all periods of time during which any employe was absent in the military or naval service of the United States of America during a period officially proclaimed to be a national emergency or limited national emergency, and absence during federal hospitalization because of injuries or sickness resulting from such war service, provided that such employe was duly excused or granted leave of absence from his services as an employe, or was drafted into such military or naval service, and provided further, that the period allowed for such service shall begin with the date the employe was excused or granted leave of absence or drafted into such service, and shall extend until a date not more than 90 days after his discharge from military or naval service or federal hospitalization. Notwithstanding the provisions of any other subsection of this section, no sheriff whose service was interrupted by reason of a military leave of absence, and who subsequently was reinstated to his former position in the department, shall have any of his rights, or his widow's or children's rights to annuity or any other benefits provided by the fund, reduced, diminished, abridged or in any way decreased by reason of the absence of regular contributions to the fund from payment of salary during the period he was on military leave of absence; and every such sheriff, who was so on military leave of absence and who was reinstated to his former position as aforesaid in compliance with statutory provisions governing such reinstatement, shall enjoy all of the privileges and rights to annuities or benefits provided by the fund, and his widow and children shall enjoy all of the rights to annuity and other benefits provided by the fund in the same way and to the same extent and degree that such rights to annuities and other benefits provided by the fund are provided by sheriffs in continuous service in the department without interruption by reason of military leave of absence, and his widow and children shall also have all of the rights to annuities and other benefits provided by the fund as

is provided for the widows and children of sheriffs whose service was not interrupted by reason of military leave of absence; and no such sheriff whose service was interrupted by military leave of absence and who was reinstated to his former position as provided by law, shall be required to pay into the fund the amount which he would have contributed to the fund if his service had not been interrupted by military leave of absence, or any part thereof to establish such credits for himself, widow, and children in the fund as would have been established for him if his service had not been interrupted by reason of military leave of absence. This subsection shall apply to veterans of all future wars in which the United States of America may engage. The cost of such annuities and other benefits shall be paid from the prior service fund described in s. 63.88. The contributions made by the county for the purposes of this paragraph shall not be refundable under s. 63.78.

63.85 Contributions for prior service annuities and widows' prior service annuities.

(1) (a) For the purpose of paying prior service annuities and widows' prior service annuities provided for in this section, also for the purpose of paying for the annuities and benefits provided for in ss. 63.84 (1) (d) and 63.95 and also for the purpose of providing a sufficient amount of money in the investment and interest fund, described in s. 63.88 (1), to make possible the transfer of moneys from said fund to other funds of the annuity and benefit fund herein provided for as stated in said s. 63.88 (1), the county shall contribute each year to the annuity and benefit fund herein provided for such an amount as is necessary to pay for the annuities and benefits and interest transfers specified in this section provided however that if such amount together with all other sums required during such year for purposes of the annuity and benefit fund herein provided for, in accordance with this act, shall constitute a total amount in excess of the total amount received into said annuity and benefit fund during such year, all sums required for purposes other than those stated in this section shall be applied for such purposes, and the balance of said total amount received shall be applied for the purposes named in this section.

(b) All such amounts contributed by the county shall be placed in the prior service annuity fund described in s. 63.88 (5). When the assets of the said prior service annuity fund shall equal the liabilities thereof (including in addition to all other liabilities of such fund, the present values, according to the American Experience Table of Mortality and interest at the rate of 4% per

annum, of all annuities, present or prospective, to be paid from such fund) the county shall cease to contribute the sum stated in par. (a) or any part thereof; provided, however, if at any time the assets of the said investment and interest fund shall not be sufficient to permit of a transfer of moneys from said fund to any other fund of the annuity and benefit fund in accordance with s. 63.88 (4) of this section, the county shall, as soon as possible and practicable thereafter, contribute a sum or sums sufficient to make possible such transfer of the amount or amounts of money required.

63.86 Reserve for annuities; retirement board may keep. For the purpose of paying annuities, the retirement board may at all times keep and hold uninvested a sum not in excess of the amount required to make all annuity payments which shall become due and payable within the following 90 days. Such sum or any part thereof shall be kept on deposit in any bank in this state, organized under the laws of said state as a state bank, or organized under the laws of the United States as a national bank; provided, such bank shall furnish to said retirement board adequate security for any sum deposited therein by said retirement board; and provided, further, that the amount which said retirement board may deposit in any such bank shall not in any case exceed 25% of the paid up capital and surplus of such bank.

63.87 Payment of annuities; when commenced. Except as provided in s. 63.94, no annuity shall be fixed, granted or paid under or by virtue of ss. 63.60 to 63.94 before the first day in the month of January of the first year after the year in which this section shall come into effect in such county.

63.88 Fund accounts. All money and property which shall be received by the retirement board for the annuity and benefit fund herein provided for shall be placed in some one or more of the following described funds which shall be established and maintained by said retirement board within the said annuity and benefit fund.

(1) **EXPENSE FUND:** All amounts of money which shall be contributed by the county and all amounts of money which shall be deducted from the salaries of sheriffs to defray the cost of administration of the annuity and benefit fund herein provided for, as stated in sub. (14), shall be paid into the fund to be known as the expense fund. All expenses of administration shall be paid from this fund.

(2) **COUNTY CONTRIBUTION FUND:** All amounts of money which the county shall contribute for age and service annuity, widows' annuity and supplementary annuity purposes, except those contributed as provided in s. 63.82, in lieu of deductions from the salary of any sheriff who shall receive duty disability benefit, also all amounts which shall be transferred to this fund from the investment and interest fund shall be placed in this fund.

(a) An individual account shall be kept in this fund concerning each sheriff for whose benefit the county shall contribute for age and service annuity or for widows' annuity purposes (the former or both) and with each widow for whose benefit the county shall contribute for supplemental annuity purposes. As such contributions are received they shall be credited to the accounts of the various persons for whom they shall be made.

(b) At least once each year, and always before any money shall be transferred from this fund to any other fund described in this subsection, the sums thus credited shall be improved by the proper interest accretions.

(c) When the amount of annuity to be paid to any sheriff, or to the widow of any sheriff shall be fixed, and when supplemental annuity for the widow of any sheriff shall first become payable, the total amount in this fund for the purpose of providing such annuity and required for such purpose, shall be taken therefrom and placed in the annuity payment fund.

(d) In any case in which there shall be in this fund to the credit of any sheriff who shall resign or be discharged from the service before such sheriff shall have attained an age of 57 years an amount in excess of that required to provide age and service annuity for such sheriff, or an amount in excess of that required to provide widows' annuity for the wife of such sheriff (either or both), such amount or amounts shall be retained in this fund and improved by interest at the rate of 4% per annum until such sheriff shall become 57 years of age or shall die, whichever event shall occur first. Such accumulated amount shall then be used in accordance with s. 63.78 (1) (b).

(3) **SALARY DEDUCTION FUND:** All amounts of money which shall be deducted from the salaries of sheriffs for age and service annuity and widows' annuity purposes, also all amounts of money which shall be contributed by the county, for any such annuity purpose for the benefit of any sheriff who shall receive duty disability benefit under s. 63.81 in lieu of any such amount which would have been deducted from the salary of such sheriff if such sheriff were performing

active duty, also all amounts which shall be transferred to this fund from the investment and interest fund shall be placed in this fund.

(a) An individual account shall be kept concerning such sheriff from whose salary any such amount shall be deducted or for whose benefit the county shall make any such contribution. As such deductions or contributions are received they shall be credited to the accounts of the various persons for whom they shall be made.

(b) At least once each year, and always before any moneys shall be transferred from this fund to any other fund described in this subsection, the sums thus credited shall be improved by the proper interest accretions.

(c) When the amount of annuity to be paid to any sheriff or to the widow of any sheriff shall be fixed or granted, the total amount in this fund for the purpose of providing such annuity and required for such purpose shall be taken therefrom and placed in the annuity payment fund.

(d) All amounts which shall have resulted from deductions from the salary of any sheriff, and all amounts which shall have resulted from contributions made by the county for the benefit of any sheriff who shall receive duty disability benefit, in lieu of deduction from the salary of such sheriff, in accord with s. 63.82, that are to be refunded in accordance with this section, except those referred to in sub (4), shall be paid from this fund.

(4) ANNUITY PAYMENT FUND: (a) All amounts of money which shall be taken from the county contribution fund and from the salary deduction fund for the purpose of paying annuities which shall have been fixed, also all amounts which shall be deducted from the salary of any sheriff after the amount of age and service annuity for such sheriff shall have been fixed, also all amounts which shall be transferred to this fund from the investment and interest fund shall be placed in this fund.

(b) All age and service annuities and all widows' annuities shall be paid from this fund. Any amount to be refunded in accordance with s. 63.78 (1) (i) shall be paid from this fund.

(c) If any sheriff who shall have resigned or been discharged from the service and whose annuity shall have been fixed or granted shall re-enter the service before he shall have attained an age of 57 years, an amount which shall be determined in accordance with s. 63.75 (1) (a) shall be transferred from this fund and placed to the credit of such sheriff for age and service annuity purposes in the city contribution fund and the salary deduction funds, respectively. Such amount shall be divided and placed in said funds in the ratio which the respective amounts trans-

ferred from such funds to this fund for age and service annuity purposes for such sheriff bore to each other at the time the annuity for such sheriff shall have been fixed. If the woman who shall be the wife of such sheriff when he shall re-enter the service shall be the one who was the wife of such sheriff where annuity for the wife of such sheriff shall have been fixed, an amount to be determined in accordance with s. 63.75 (1) (a) shall be transferred from this fund and placed to the credit of such sheriff for widows' annuity purposes in the county contribution fund and the salary deduction fund, respectively, such amount shall be divided and placed in said funds in the ratio which the respective amounts transferred from such funds to this fund for widows' annuity purposes for the wife of such sheriff bore to each other at the time the annuity for the wife of such sheriff shall have been fixed.

(5) PRIOR SERVICE ANNUITY FUND: (a) All amounts of money which shall be contributed by the county for prior service annuity and for widows' prior service annuity purposes shall be placed in this fund.

(b) All prior service annuities and widows' prior service annuities payable under this section shall be paid from this fund.

(c) If at any time the assets of the investment and interest fund shall not be sufficient to permit of transfer from said fund to the annuity payment fund of the amounts specified, the amount necessary for such purpose shall be taken from this fund and placed in the said investment and interest fund.

(6) CHILDREN'S ANNUITY FUND: All amounts of money which the county shall contribute to provide children's annuity according to this section shall be placed in this fund and all such annuities shall be paid from this fund.

(7) ORDINARY DISABILITY FUND: All amounts of money which shall be contributed by the county, and all amounts which shall be deducted from the salaries of sheriffs for the purpose of providing ordinary disability benefits shall be placed in this fund and all such benefits shall be paid from this fund.

(8) DEFICIENCIES IN FUNDS: If at any time there shall not be enough money in the expense fund, the prior service annuity fund, the children's annuity fund, the duty disability fund or the ordinary disability fund—any one of these—to pay any expenses, annuities, or benefits which shall be due and payable from any such fund, the sums necessary to pay any such expenses, annuities, or benefits shall be taken from either one or all of the following named funds in the order stated, and transferred to the said fund or funds from which such expenses, annuities, or benefits

shall be payable; county contribution fund, prior service annuity fund, salary deduction fund. When any amount in excess of that required to pay any expenses, annuities, or benefits due and payable from any of the said funds to which any such sums shall have been transferred shall be received into such fund such amount shall be transferred from such fund to the fund or funds from which any such sums shall have been taken and transferred until the full sums so taken and transferred shall be returned to any fund from which it was taken and transferred. Interest at the rate of 4% per annum upon any sum so taken and returned shall be paid into the investment and interest fund.

(9) **GIFT FUND:** All money or property of any kind which shall be received by the retirement board for any purpose or purposes of the annuity and benefit fund herein provided for under and by virtue of any law or laws other than ss. 63.60 to 63.94; or as gifts, grants, or bequests, or in any manner other than as provided in any preceding subsection of this section, shall be placed in this fund and the same shall be used for the purposes of the annuity and benefit fund herein provided for as shall be decided by said retirement board. All money in this fund shall be improved by interest at the rate of 4% per annum.

(10) **INVESTMENT AND INTEREST FUND:** (a) All gains from investments and all interest earnings shall be paid into a fund to be known as the investment and interest fund. All losses from investments shall be charged to this fund. From this fund shall be transferred all amounts due in interest upon balances existing in the county contribution fund, the salary deduction fund, the prior service annuity fund, and the gift fund.

(b) Such amounts as shall be necessary according to the American Experience Table of Mortality and interest at the rate of 4% per annum, to make the assets of the annuity payment fund equal to the liabilities thereof (including among such liabilities and in addition to all other liabilities of such fund, the present value of all annuities entered upon or fixed, and not entered upon to be paid from such fund) shall be taken from this fund and transferred to the annuity payment fund at least once each year.

63.89 Term annuity. Notwithstanding any other subsection or subsections of ss. 63.60 to 63.94 to the effect that certain annuities shall be life annuities, in any case in which the sum to the credit of a sheriff for the purpose of providing annuity for such sheriff shall be insufficient—at the time the amount of such annuity shall be fixed, as hereinbefore provided—to provide life annuity, payable at the rate of \$10 a month,

for such sheriff, a term annuity payable at the rate of \$10 a month shall be fixed for such sheriff and such annuity shall be paid to him for such a period of time as such payments can be made from the aforesaid sum to the credit of such sheriff; and, in any case in which the sum to the credit of a sheriff for the purpose of providing annuity for the widow of such sheriff shall be insufficient at the time the amount of such annuity shall be fixed, as hereinbefore provided, to provide a life annuity, payable at the rate of \$10 a month, for such widow, a term annuity payable at the rate of \$10 a month shall be fixed for such widow, and such annuity shall be paid to such widow for such a period of time as such payments can be made from the aforesaid sum to the credit of such sheriff. Any annuity described in this section shall be computed according to the American Experience Table of Mortality and interest at the rate of 3 1/2 or 4% per annum, whichever such rate of interest shall apply in any particular case in accordance with the foregoing provisions of this section.

63.90 Exemption of funds from taxation, attachment or garnishment. All moneys and other assets in and of the annuity and benefit fund herein provided for and all annuities and disability benefits granted under this section and every portion of such annuities and benefits both before and after payment to any annuitant or other beneficiary, shall be exempt from any state, county or municipal tax, or attachment or garnishment process and shall not be seized, taken, detained or levied upon by virtue of any execution, or any process or proceeding issued out of or by any court in this state, for the payment and satisfaction in whole or in part of any debt, claim, damage, demand, or judgment against any annuitant or other beneficiary hereunder, and no such annuitant or other beneficiary shall have any right to transfer or assign his or her annuity or disability benefit or any part thereof either by way of mortgage or otherwise; provided, that the annuity and pension board may at its option and under rules and regulations promulgated by it permit retired members or other beneficiaries to assign a portion of their retirement or disability allowance for the regular monthly payment of medical, surgical and hospital care. The exemption from taxation contained herein shall not apply with respect to any tax on income.

63.91 Sheriff's age conclusive; when. In the case of any sheriff who shall have filed an application for appointment as a member of the shrievalty department of such county, the age stated in such application shall be conclusive

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evidence of the age of such sheriff for the purposes of ss. 63.60 to 63.94.

63.92 Duty of officials and employes of county. It shall be the duty of all officers, officials, and employes of such county to perform any and all acts required to carry out the intent and purposes of said sections, which it shall be necessary that any such officer, official, or employe shall perform so that said sections may be complied with and the intent and purposes thereof fulfilled.

63.93 Commissioner of insurance to examine. Notwithstanding any other provisions of said sections, it shall be the duty of the commissioner of insurance of this state to examine into the affairs of the annuity and benefit fund hereby created at least once in every 3 years and to submit a report concerning the results of his examination to the board of supervisors of such county. The expense of such examination shall be paid by the annuity and benefit fund hereby created.

63.94 Modification of term "present employe". Notwithstanding any other provisions of said sections, any sheriff who shall be employed on the day upon which said sections shall come into effect in such county, as a sheriff of such county, including any such person who may be absent from duty on such date, who shall die prior to the first day in the month of January of the first year after the year in which said sections shall come into effect in such county and prior to resignation or discharge from the service, shall be considered for all purposes of said sections as being a present employe with prior service to and including the date of his death, but any annuity granted under said sections because of the service of such sheriff shall be granted as of the first day in the month of January succeeding the date of death of such sheriff.

63.95 Minimum annuity for present employes. Notwithstanding any other section of this act, any present employe (one who was such employe on May 22, 1937) who shall resign or be discharged from the service after he shall have attained the age of 57 years and shall have completed 22 or more years of service or any future entrant (one who became a member between May 22, 1937 and August 1, 1947) who shall resign or be discharged from the service after he shall have attained the age of 57 years and shall have completed 25 or more years of service, for whom the amount of annuity provided in accordance with ss. 63.60 to

63.94 shall be less than an amount equal to 50% of his final monthly salary or less than an amount equal to 50% of the average monthly salary during the 5 years of service in which his salary was the highest, any such present employe or future entrant shall receive an annuity of an amount equal to 50% of his final monthly salary or equal to 50% of the average monthly salary during the 5 years of service in which his salary was the highest, whichever is the highest, at the time of such resignation or discharge. Such excess annuities shall be paid from the prior service annuity fund described in s. 63.88.

63.96 Membership closed. No person who had not contributed to and become a member of a sheriff's annuity and benefit fund in a county having a population over 500,000 established pursuant to chapter 155, laws of 1937, shall be permitted to contribute to such fund or become a member thereof on or after the passage of this section, nor shall he or his widow or his child be, or become, entitled to receive any benefit from such fund. Only persons who are members of such fund created by chapter 155, laws of 1937, on the day before this section becomes effective may contribute to such fund or be members thereof after said date. From and after January 1, 1954, there shall be deducted and contributed to the annuity and benefit fund herein provided for 3% of each payment of salary of each present employe (who was such employe on May 22, 1937) and 4% of each payment of salary of each future entrant (one who became a member between May 22, 1937, and August 1, 1947) from whose salary no further age and service annuity deductions are required under the preceding sections of this act. Such deductions shall be made at the times such payments of salary shall be made and shall be continued while such present employe or such future entrant shall be in the service, such deductions shall be placed in the annuity payment fund described in s. 63.88 (4) to be used for the purposes described in s. 63.88 (4).

63.97 Pension study commission. (1) For the purpose of best protecting the employes subject to this act by granting supervisory authority over each benefit fund created hereunder to the governmental unit most involved therewith, it is declared to be the legislative policy that the future operation of each such benefit fund is a matter of local affair and government and shall not be construed to be a matter of state-wide concern. Each county which is required to establish and maintain a benefit fund pursuant to this act is empowered by county ordinance, to make any changes in such benefit

fund which hereafter may be deemed necessary or desirable for the continued operation of such benefit fund, but no such change shall operate to diminish or impair the annuities, benefits or other rights of any person who is a member of such benefit fund prior to the effective date of any such change.

(2) For the further purpose of safeguarding the stability of benefit funds in counties having a population of 500,000 or more, a pension study commission is created in each such county to have jurisdiction over all proposed changes in such benefit funds. The commission shall advise the county board as to the actuarial effect and the cost implications of all proposed changes. No change in a benefit fund shall be considered by the county board until it has been referred to the commission established hereunder and until

said commission has submitted a written report on the proposed change. Notwithstanding s. 59.031 (2) (c), the commission shall consist of 5 members appointed by the chairman of the county board, subject to confirmation by the county board. Three shall be members of the county board and 2 shall be public members who are residents of the county, but not elected officials or employes of the county. Terms shall be for 5 years or for an unexpired term, except that the initial terms of the first 5 members so appointed shall be for 1, 2, 3, 4 and 5 years, respectively.

63.98 Fund abolished; assets, obligations and participants transferred. On July 9, 1969, the sheriff's annuity and benefit fund created under this act is abolished in accordance with chapter 201, laws of 1937, section 23.