

1 **74.27 March settlement between counties and the state.** On or before
2 March 15, the county treasurer or the county comptroller under s. 59.255 shall send
3 to the secretary of administration the state's proportionate shares of taxes under ss.
4 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

History: 1991 a. 39; 2003 a. 33.

5 **SECTION 191.** 74.29 (1) of the statutes is amended to read:

6 74.29 (1) On or before August 20, the county treasurer or the county
7 comptroller under s. 59.255 shall pay in full to the proper treasurer all real property
8 taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes
9 included in the tax roll which have not previously been paid to, or retained by, the
10 proper treasurer. A county may, by resolution adopted by the county board, direct
11 the county treasurer or the county comptroller under s. 59.255 to pay in full to the
12 proper treasurer all special assessments and special charges included in the tax roll
13 which have not previously been paid to, or retained by, the proper treasurer.

History: 1987 a. 378; 1991 a. 39, 269; 2005 a. 241.

14 **SECTION 192.** 74.30 (1) (a) of the statutes is amended to read:

15 74.30 (1) (a) Pay to the county treasurer or the county comptroller under s.
16 59.255 all collections of special assessments or special charges levied under ch. 88.

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

17 **SECTION 193.** 74.30 (1) (b) of the statutes is amended to read:

18 74.30 (1) (b) Pay to the proper treasurer or the county comptroller under s.
19 59.255 all collections of special assessments, special charges and special taxes,
20 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
21 woodland and managed forest land taxes under ch. 77 shall be settled for under pars.
22 (e) to (h).

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

23 **SECTION 194.** 74.30 (1) (f) of the statutes is amended to read:

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74.30 (1) (f) Pay to the county treasurer or the county comptroller under s.

2 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
3 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
4 payments for closed lands under s. 77.84 (2) (b) and (bm).

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

5 **SECTION 195.** 74.30 (1m) of the statutes is amended to read:

6 74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before
7 March 15, the county treasurer or the county comptroller under s. 59.255 shall send
8 to the secretary of administration the state's proportionate shares of taxes under sub.
9 (1) (i) and (j).

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

10 **SECTION 196.** 74.30 (2) (a) of the statutes is amended to read:

11 74.30 (2) (a) Pay to the proper treasurer or the county comptroller under s.
12 59.255 all collections of delinquent special assessments, special charges and special
13 taxes not previously settled for, as directed by sub. (1) (a) to (h).

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

14 **SECTION 197.** 74.30 (2) (b) of the statutes is amended to read:

15 74.30 (2) (b) Pay to each taxing jurisdiction within the district its proportionate
16 share of real property taxes collected, except that the taxation district treasurer shall
17 pay the state's proportionate share to the county, and the county treasurer or the
18 county comptroller under s. 59.255 shall settle for that share under s. 74.29. As part
19 of that distribution, the taxation district treasurer shall retain for the taxation
20 district and for each tax incremental district within the taxation district and each
21 environmental remediation tax incremental district created by the taxation district
22 its proportionate share of real property taxes. The taxation district treasurer shall

1 also distribute to the county the proportionate share of real property taxes for each
2 environmental remediation tax incremental district created by the county.

3 **History:** 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97; 2009 a. 171.

3 **SECTION 198.** 74.31 (intro.) of the statutes is amended to read:

4 **74.31 Failure to settle timely.** (intro.) If the taxation district treasurer or,
5 county treasurer, or county comptroller under s. 59.255 does not settle as required
6 under ss. 74.23 to 74.30:

7 **History:** 1987 a. 387; 1991 a. 39.

7 **SECTION 199.** 74.37 (3) (c) of the statutes is amended to read:

8 74.37 (3) (c) If the governing body of the taxation district or county that has a
9 county assessor system determines that a tax has been paid which was based on an
10 excessive assessment, and that the claim for an excessive assessment has complied
11 with all legal requirements, the governing body shall allow the claim. The taxation
12 district ~~or~~ ² county treasurer ² or the county comptroller under s. 59.255 shall pay the
13 claim not later than 90 days after the claim is allowed.

14 **History:** 1987 a. 378; 1989 a. 104; 1993 a. 292; 1995 a. 408; 2007 a. 86.

14 **SECTION 200.** 74.42 (1) of the statutes is amended to read:

15 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,
16 the taxation district treasurer may charge back to each taxing jurisdiction within the
17 taxation district, except this state, its proportionate share of those personal property
18 taxes for which the taxation district settled in full the previous year, which were
19 delinquent at the time of settlement, which have not been collected in the intervening
20 year, and which remain delinquent, if the taxes are owed by an entity that has ceased
21 operations, or filed a petition for bankruptcy, or are due on personal property that
22 has been removed from the next assessment roll. At the same time, if there are
23 charge-backs, the taxation district treasurer shall charge back to the county the
24 state's proportionate share of those taxes. No later than the first May 1 after receipt

1 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district
2 treasurer the amount due, and the state shall pay to the proper county treasurer or
3 the county comptroller under s. 59.255 the amount due.

4 **History:** 1987 a. 378; 1989 a. 104; 1991 a. 39; 1995 a. 278; 2009 a. 171.

SECTION 201. 74.43 (1) (intro.) of the statutes is amended to read:

5 74.43 (1) DELIVERY OF TAX ROLL. (intro.) Except as provided in s. 74.12, on or
6 before February 20, the taxation district treasurer, except the treasurer of a city
7 authorized to act under s. 74.87, shall transfer the tax roll to the county treasurer
8 or the county comptroller under s. 59.255. The tax roll transferred to the county
9 treasurer or the county comptroller under s. 59.255 shall meet all of the following
10 conditions:

11 **History:** 1987 a. 378; 1991 a. 39.

SECTION 202. 74.43 (2) of the statutes is amended to read:

12 74.43 (2) CORRECTION OF PROPERTY DESCRIPTION. If the county treasurer or the
13 county comptroller under s. 59.255 discovers any error or inadequacy in the
14 description of any property in the tax roll, he or she may correct the description in
15 the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the
16 county treasurer or the county comptroller under s. 59.255 corrects a description of
17 property, he or she shall keep a record identifying the place where each correction is
18 made, briefly describing the correction and specifying the date when the correction
19 was made.

20 **History:** 1987 a. 378; 1991 a. 39.

SECTION 203. 74.43 (3) of the statutes is amended to read:

21 74.43 (3) COUNTY TREASURER, COMPTROLLER TO ACCEPT UNPAID TAXES. If the roll
22 is delivered under sub. (1), the county treasurer or the county comptroller under s.

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1 59.255 shall accept all unpaid real property taxes, special assessments, special
2 charges and special taxes contained in the tax roll.

History: 1987 a. 378; 1991 a. 39.

3 **SECTION 204.** 74.45 (1) of the statutes is amended to read:

4 74.45 (1) CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER OR
5 COMPTROLLER. After the taxation district treasurer transfers the tax roll under s.
6 74.12 or 74.43, the county treasurer or the county comptroller under s. 59.255 shall
7 prepare a certificate of the amount that is delinquent on real property and the
8 amount that is not delinquent but payable in subsequent installments on real
9 property and the amount of delinquent special assessments, special charges and
10 special taxes.

History: 1987 a. 378; 1991 a. 39.

11 **SECTION 205.** 74.45 (2) of the statutes is amended to read:

12 74.45 (2) ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND. After the
13 taxation district treasurer has fulfilled the requirements for settlement with the
14 county under s. 74.25 or 74.30, the county treasurer or the county comptroller under
15 s. 59.255 if requested to do so, shall endorse the bond of the taxation district treasurer
16 executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges
17 the taxation district treasurer and his or her sureties from the obligations of the
18 bond, unless the return of the taxation district treasurer under s. 74.43 is false. If
19 the return is false, the bond continues in force and the taxation district treasurer and
20 his or her sureties are subject to action upon the bond for all deficiencies and
21 damages resulting from the false return.

History: 1987 a. 378; 1991 a. 39.

22 **SECTION 206.** 74.47 (3) (a) of the statutes is amended to read:

23 74.47 (3) (a) All interest and penalties collected by the county treasurer or the
24 county comptroller under s. 59.255 on payments of real property taxes and special

1 taxes shall be retained by the county treasurer or the county comptroller under s.
2 59.255 for the county.

3 History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

SECTION 207. 74.47 (3) (b) of the statutes is amended to read:

4 74.47 (3) (b) All interest and penalties on payments of delinquent special
5 assessments and special charges collected by the county treasurer or the county
6 comptroller under s. 59.255 of a county which settles for unpaid special assessments
7 and special charges under s. 74.29 shall be retained by the county treasurer or the
8 county comptroller under s. 59.255 for the county.

9 History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

SECTION 208. 74.47 (3) (c) (intro.) of the statutes is amended to read:

10 74.47 (3) (c) (intro.) All interest on payments of delinquent special assessments
11 and special charges collected by the county treasurer or the county comptroller under
12 s. 59.255 of a county which does not settle for unpaid special assessments and special
13 charges under s. 74.29 shall, along with the delinquent amounts that have been paid,
14 be paid to the taxing jurisdiction which assessed the special assessment or special
15 charge as follows:

16 History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

SECTION 209. 74.47 (3) (f) of the statutes is amended to read:

17 74.47 (3) (f) All penalties on payments of delinquent special assessments and
18 special charges collected by the county treasurer or the county comptroller under s.
19 59.255 of a county which does not settle for unpaid special assessments and special
20 charges shall be retained by the county treasurer or the county comptroller under s.
21 59.255 for the county.

22 History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

SECTION 210. 74.485 (2) (intro.) of the statutes is amended to read:

1 74.485 (2) CONVERSION CHARGE. (intro.) Except as provided in sub. (4), a person
2 who owns land that has been assessed as agricultural land under s. 70.32 (2r) and
3 who converts the land's use so that the land is not eligible to be assessed as
4 agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation
5 district in which the land is located, shall pay a conversion charge to the county in
6 which the land is located in an amount, calculated by the county treasurer or the
7 county comptroller under s. 59.255, that is equal to the number of acres converted
8 multiplied by the amount of the difference between the average fair market value of
9 an acre of agricultural land sold in the county in the year before the year that the
10 person converts the land, as determined under sub. (3), and the average equalized
11 value of an acre of agricultural land in the county in the year before the year that the
12 person converts the land, as determined under sub. (3), multiplied by the following:

History: 2001 a. 109; 2003 a. 33; 2007 a. 210.

13 **SECTION 211.** 74.485 (4) (b) of the statutes is amended to read:

14 74.485 (4) (b) If a person owes a conversion charge under sub. (2), the treasurer
15 of the county or the county comptroller under s. 59.255 in which the person's land is
16 located may defer payment of the conversion charge to the succeeding taxable year
17 if the person demonstrates to the assessor of the taxation district in which the land
18 is located that the person's land will be used as agricultural land in the succeeding
19 taxable year. A person who receives a deferral under this paragraph is not subject
20 to the conversion charge under sub. (2) related to the deferral, if the person's land is
21 used as agricultural land in the succeeding taxable year. If the land of a person who
22 receives a deferral under this paragraph is not used as agricultural land in the
23 succeeding taxable year, the person shall pay the conversion charge with interest at
24 the rate of 1% a month, or fraction of a month, from the date that the treasurer or

1 the county comptroller under s. 59.255 granted a deferral to the date that the
2 conversion charge is paid.

3 **History:** 2001 a. 109; 2003 a. 33; 2007 a. 210.

3 **SECTION 212.** 74.485 (8) of the statutes is amended to read:

4 74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts
5 located in the county shall inform the county treasurer or the county comptroller
6 under s. 59.255 and the real property lister of all sales of agricultural land located
7 in the county. No later than 15 days after the board of review has adjourned, the
8 assessors shall also deliver to the county treasurer or the county comptroller under
9 s. 59.255 all information necessary to compute the conversion charges assessed
10 under this section.

11 **History:** 2001 a. 109; 2003 a. 33; 2007 a. 210.

11 **SECTION 213.** 74.49 (1) of the statutes is amended to read:

12 74.49 (1) INSTALLMENTS ALLOWED. Delinquent property taxes, special
13 assessments, special charges and special taxes may be paid to the appropriate
14 treasurer or the county comptroller under s. 59.255 in partial payments of not less
15 than \$20, unless the treasurer or the county comptroller under s. 59.255 agrees to
16 accept a lower amount.

17 **History:** 1987 a. 378; 1991 a. 39.

17 **SECTION 214.** 74.49 (2) (a) (intro.) of the statutes is amended to read:

18 74.49 (2) (a) (intro.) The treasurer or the county comptroller under s. 59.255
19 shall determine that portion of a partial payment to be applied as principal by
20 dividing the amount of the partial payment by a figure which is the sum of one plus
21 a figure which is the product of the number of months of delinquency, as determined
22 under s. 74.11, 74.12 or 74.87:

23 **History:** 1987 a. 378; 1991 a. 39.

23 **SECTION 215.** 74.51 (2) of the statutes is amended to read:

1 74.51 (2) RECEIPTS FOR TAXES PAID. After a payment is made under sub. (1), the
 2 treasurer or the county comptroller under s. 59.255 shall execute duplicate receipts
 3 showing the name of the person making the payment, the date of the payment, the
 4 description of the property upon which the payment was made and the amount paid.
 5 One copy of the receipt shall be delivered to the person making the payment and the
 6 other copy filed in the treasurer's or comptroller's office.

History: 1987 a. 378.

7 **SECTION 216.** 74.53 (6) of the statutes is amended to read:

8 74.53 (6) ACTION BY TAXING JURISDICTION. A taxing jurisdiction may bring a civil
 9 action under this section against a person to recover special assessments as defined
 10 in s. 75.36 (1) and special charges levied by it for which the county or municipality
 11 did not settle in full or which were not fully paid by proceeds distributed under s.
 12 75.05 or 75.36. Any amount recovered in an action under this subsection shall be
 13 reported to the county or city treasurer, ~~or the county comptroller~~ ^{Kate} under s. 59.255,
 14 who shall subtract it from the amount owed for purposes of sub. (4).

History: 1987 a. 378; 1989 a. 104, 347, 359; 1993 a. 27, 382, 453, 491; 1997 a. 27; 1999 a. 68, 150; 2001 a. 38.

15 **SECTION 217.** 74.57 (1) of the statutes is amended to read:

16 74.57 (1) ISSUANCE. Annually, on September 1, the county treasurer or the
 17 county comptroller under s. 59.255 shall issue to the county a tax certificate which
 18 includes all parcels of real property included in the tax roll for which real property
 19 taxes, special charges, special taxes or special assessments remain unpaid at the
 20 close of business on August 31.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39; 2003 a. 33.

21 **SECTION 218.** 74.57 (3) of the statutes is amended to read:

22 74.57 (3) CERTIFICATE NOT TRANSFERABLE. Except as provided under s. 74.635,
 23 the county may not sell, assign, or otherwise transfer a tax certificate. However, if
 24 a city authorized to act under s. 74.87 pays delinquent taxes under an agreement

1 entered into under s. 74.83, the county treasurer or the county comptroller under s.
2 59.255 shall issue or reissue tax certificates to the city on all property for which the
3 delinquent taxes have been paid.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39; 2003 a. 33.

4 **SECTION 219.** 74.59 (1) (a) (intro.) of the statutes is amended to read:

5 74.59 (1) (a) (intro.) Within 90 days after issuance of the tax certificate under
6 s. 74.57, the county treasurer or the county comptroller under s. 59.255 shall mail
7 a notice to each owner of record, as shown in the tax roll, of property included in the
8 certificate for which real property taxes, special assessments, special charges or
9 special taxes remain unpaid as of the date the notice is mailed. Unless it is issued
10 by a city authorized to act under s. 74.87, the notice shall state all of the following:

History: 1987 a. 378; 1991 a. 39.

11 **SECTION 220.** 74.59 (2) of the statutes is amended to read:

12 74.59 (2) NOTICE NOT TIMELY MAILED. If a treasurer or the county comptroller
13 under s. 59.255 fails to mail the notice required under sub. (1), the notice may be
14 mailed later and the 2-year period of redemption commences on the date of the
15 mailing.

History: 1987 a. 378; 1991 a. 39.

16 **SECTION 221.** 74.59 (3) (intro.) of the statutes is amended to read:

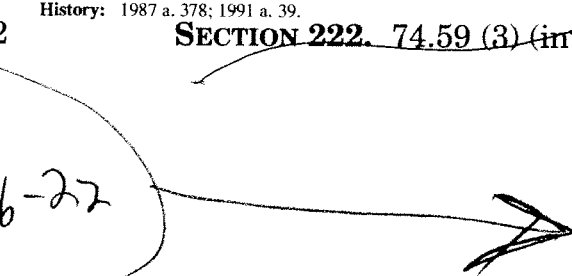
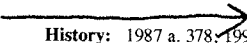
17 74.59 (3) AFFIDAVIT OF MAILING. (intro.) After completing the mailing under sub.
18 (1) or (2), the treasurer or the county comptroller under s. 59.255, except the
19 treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit
20 attesting that the treasurer or comptroller has complied with the mailing
21 requirements under this section. The affidavit shall do all of the following:

History: 1987 a. 378; 1991 a. 39.

22 **SECTION 222.** 74.59 (3) (intro.) of the statutes is amended to read:

from
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trs
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from
INSB
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A6-22



1 74.59 (3) AFFIDAVIT OF MAILING. (intro.) After completing the mailing under sub.
 2 (1) or (2), the treasurer ~~or the county comptroller~~ under s. 59.255, except the
 3 treasurer of a city authorized to proceed under s. 74.87, shall sign an affidavit
 4 attesting that the treasurer ~~or comptroller~~ has complied with the mailing
 5 requirements under this section. The affidavit shall do all of the following:

History: 1987 a. 378; 1991 a. 39.

6 **SECTION 223.** 74.61 (2) of the statutes is amended to read:

7 74.61 (2) NOTICE TO INTERESTED PERSONS. After the treasurer or the county
 8 comptroller under s. 59.255 receives the affidavit, he or she shall notify any person
 9 with a recorded interest in the property that the description of the property is to be
 10 corrected as shown in the assessor's affidavit. The format of the notice shall be
 11 prescribed by the department under s. 70.09 (3). Notice shall be given as provided
 12 in s. 801.11 (4).

History: 1987 a. 378.

13 **SECTION 224.** 74.61 (3) of the statutes is amended to read:

14 74.61 (3) OBJECTION; COURT RESOLUTION. Not more than 20 days after notice is
 15 given under sub. (2), any person with a recorded interest in the property may file with
 16 the treasurer or the county comptroller under s. 59.255 a written objection to the
 17 proposed correction of the description of the property. If an objection is filed and
 18 cannot be resolved, the treasurer or comptroller shall bring an action in circuit court
 19 to correct the property description.

History: 1987 a. 378.

20 **SECTION 225.** 74.61 (4) of the statutes is amended to read:

21 74.61 (4) NO OBJECTION; DESCRIPTION CORRECTED. If no objection is made under
 22 sub. (3), the treasurer or the county comptroller under s. 59.255 shall correct the
 23 description as prescribed in the affidavit of the assessor. The treasurer or
 24 comptroller shall verify in writing on the tax certificate that the correction was made

1 and shall sign the verification. Any tax certificate corrected under this section is
2 valid as of the date the tax certificate was originally issued, and any tax deed or
3 equivalent evidence of title issued on the corrected tax certificate is valid.

History: 1987 a. 378.

4 **SECTION 226.** 74.63 (intro.) of the statutes is amended to read:

5 **74.63 Retention of tax certificate and other information.** (intro.)

6 Following issuance of a tax certificate under s. 74.57 and notice of issuance under s.
7 74.59, the treasurer or the county comptroller under s. 59.255 shall retain all of the
8 following:

History: 1987 a. 378.

9 **SECTION 227.** 74.65 (1) of the statutes is amended to read:

10 74.65 (1) EXCLUDED FROM TAX CERTIFICATE. A tax certificate may not, at the time
11 of issuance, include real property which was acquired by the state after taxes have
12 become a lien on the property. Within a reasonable time after the tax roll in which
13 the delinquent real property taxes, special charges, special taxes or special
14 assessments charged to such property are included is delivered to the county
15 treasurer or the county comptroller under s. 59.255, under s. 74.43, or within a
16 reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll
17 to the county treasurer or the county comptroller under s. 59.255, or, if the roll is
18 retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer
19 or comptroller shall certify to the state agency acquiring the property the amount of
20 the delinquency, including interest and penalty, and include the description of the
21 property contained in the tax roll. Within a reasonable time after receipt of the
22 certification from the treasurer or the county comptroller under s. 59.255, the state
23 agency shall transmit the certification and a voucher to the department of

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1 administration, directing that the amount of delinquency, including interest and
2 penalty, be paid.

3 History: 1987 a. 378.

SECTION 228. 74.65 (2) of the statutes is amended to read:

4 74.65 (2) NO TAX DEEDS ISSUED. No tax deed or equivalent evidence of title may
5 be issued for real property which is acquired by the state after a tax certificate which
6 included the property was issued. A state agency which purchases property which
7 is included on an outstanding tax certificate shall pay to the treasurer ~~or the county~~
8 comptroller under s. 59.255 an amount sufficient to redeem the property. If by
9 mistake a tax deed or equivalent evidence of title is issued contrary to this subsection
10 and the state brings an action to set aside the deed or equivalent evidence of title,
11 the court shall require, as a condition of relief, that the state indemnify the county,
12 city authorized to act under s. 74.87 or persons having an interest in the property
13 which is founded upon the tax deed or equivalent evidence of title.

14 History: 1987 a. 378.

SECTION 229. 74.69 (3) (b) of the statutes is amended to read:

15 74.69 (3) (b) Any person required to pay interest or a penalty because of a late
16 payment may, within 10 days of payment of interest or a penalty, but not later than
17 December 1 of the year that the general property tax, special tax, special charge or
18 special assessment was due, file a written request with the county treasurer or the
19 county comptroller under s. 59.255 requesting that the county board find that the
20 late payment was timely under sub. (1) because the sole reason it was not timely was
21 a delay or administrative error on the part of the U.S. postal service. The county
22 board shall act on the request within 30 days after receipt of the request by the
23 treasurer or the county comptroller under s. 59.255.

24 History: 1987 a. 378.

SECTION 230. 74.69 (3) (c) of the statutes is amended to read:

1 74.69 (3) (c) The county board shall find that a late payment was timely under
 2 sub. (1) if it determines that the sole reason the payment was not timely was a delay
 3 or administrative error by the U.S. postal service. If it so finds, the county board shall
 4 direct that any interest or penalty paid because of the late payment be reimbursed
 5 to the taxpayer by the taxation district or county which collected the interest or
 6 penalty. A taxation district treasurer or, county treasurer, or county comptroller
 7 under s. 59.255 shall comply with a directive issued under this paragraph within 10
 8 days.

History: 1987 a. 378.

9 **SECTION 231.** 74.69 (3) (e) of the statutes is amended to read:

10 74.69 (3) (e) This subsection does not affect the authority of a taxation district
 11 treasurer or, county treasurer ^{r ← plain} or county comptroller under s. 59.255 to consider
 12 payment timely under sub. (1) if the treasurer or comptroller concludes that the
 13 payment fails to satisfy the requirements of sub. (1) solely due to a delay or
 14 administrative error by the U.S. postal service.

History: 1987 a. 378.

15 **SECTION 232.** 74.71 of the statutes is amended to read:

16 **74.71 Treasurer's receipts.** When a taxation district treasurer pays money
 17 to a county treasurer or a county comptroller under s. 59.255 under this chapter, the
 18 county treasurer or the county comptroller under s. 59.255 shall give the taxation
 19 district treasurer a receipt prescribed by the department of revenue for the amount
 20 paid.

History: 1987 a. 378; 1991 a. 39.

21 **SECTION 233.** 74.75 of the statutes is amended to read:

22 **74.75 Vacancies in office; how taxes collected.** If property within a
 23 taxation district is not assessed because of a vacancy in a county, city, village or town
 24 office, the department of revenue shall appoint a person certified under s. 73.09 to

1 perform the functions of the office of assessor. If property taxes, special charges,
 2 special assessments or special taxes are not collected on property because of a
 3 vacancy in a city, other than a city authorized to proceed under s. 74.87, village or
 4 town office, the county treasurer or the county comptroller under s. 59.255 shall
 5 perform the functions of taxation district treasurer.

History: 1987 a. 378.

6 **SECTION 234.** 74.87 (6) (c) of the statutes is amended to read:

7 74.87 (6) (c) If a 2nd installment under sub. (4) is not paid on the due date, the
 8 entire unpaid balance is delinquent and shall be returned to the county treasurer or
 9 the county comptroller under s. 59.255 for collection.

History: 1987 a. 378; 1991 a. 39; 1999 a. 150 s. 672.

10 **SECTION 235.** 74.87 (8) of the statutes is amended to read:

11 74.87 (8) RETURN OF TAX ROLL. On or before February 25, the treasurer of a city
 12 acting under this section shall return the duplicate county tax roll to the county
 13 treasurer or the county comptroller under s. 59.255. The city treasurer shall collect
 14 delinquent city general property taxes, special assessments and special charges as
 15 provided in the city charter, except that the city treasurer shall certify all delinquent
 16 taxes levied by a metropolitan sewerage district that is created under ss. 200.21 to
 17 200.65 to the county treasurer or the county comptroller under s. 59.255 for
 18 collection.

History: 1987 a. 378; 1991 a. 39; 1999 a. 150 s. 672.

19 **SECTION 236.** 75.01 (1) (b) of the statutes is amended to read:

20 75.01 (1) (b) Any person, prior to the recording of a tax deed based on a tax
 21 certificate issued on land for nonpayment of taxes, may redeem the land described
 22 in the tax certificate. Redemption shall be made by paying to the county treasurer
 23 or the county comptroller under s. 59.255 the amount of the unpaid taxes stated in
 24 the tax certificate plus the interest and penalty as provided under s. 74.47, computed

1 from the date of accrual as specified in the tax certificate plus any other charges
2 authorized by law to be imposed on the tax certificate following its issuance. If there
3 is a redemption before the recording, the tax deed, as it relates to the land redeemed,
4 shall be void.

History: 1977 c. 26; 1981 c. 167; 1987 a. 378.

5 **SECTION 237.** 75.01 (4) (a) of the statutes is amended to read:

6 75.01 (4) (a) Redemption of land subject to a tax certificate may be made in
7 partial payments of not less than \$20, unless the county treasurer or the county
8 comptroller under s. 59.255 agrees to accept a smaller amount. The making of partial
9 payments shall not operate to extend the period of redemption.

History: 1977 c. 26; 1981 c. 167; 1987 a. 378.

10 **SECTION 238.** 75.04 of the statutes is amended to read:

11 **75.04 Redemption receipt and entries.** Upon the redemption of any lands
12 subject to a tax certificate by payment to the county treasurer or the county
13 comptroller under s. 59.255, the treasurer or comptroller shall execute to the person
14 so redeeming a receipt specifying the land redeemed and the amount of the
15 redemption money paid on each parcel separately. The treasurer or comptroller shall
16 enter on the tax certificate the information required under s. 74.57 (4) (d).

History: 1987 a. 378.

17 **SECTION 239.** 75.05 (intro.) of the statutes is amended to read:

18 **75.05 Disposition of redemption money.** (intro.) The county treasurer or
19 the county comptroller under s. 59.255 shall distribute and retain funds paid to
20 redeem land subject to a tax certificate as follows:

History: 1987 a. 378; 1991 a. 39.

21 **SECTION 240.** 75.05 (5) of the statutes is amended to read:

22 75.05 (5) Payments of delinquent special assessments or special charges for
23 which the county did not settle for under s. 74.29, plus any interest, shall be paid

1 within 15 days after the last day of the month in which the payments were received
2 by the county treasurer or the county comptroller under s. 59.255 to the taxing
3 jurisdiction which levied the special assessment or special charge. Penalties on
4 special assessments and special charges for which the county did not settle for under
5 s. 74.29 shall be retained by the county.

History: 1987 a. 378; 1991 a. 39.

6 **SECTION 241.** 75.07 (1) of the statutes is amended to read:

7 75.07 (1) Each county treasurer or the county comptroller under s. 59.255 shall,
8 at least 6 and not more than 10 months before the expiration of the time for
9 redeeming lands subject to a tax certificate, except lands subject to s. 75.521 that are
10 located in a city authorized to proceed under s. 74.87, cause to be published as a class
11 2 notice, under ch. 985, in the county in which the lands are located, a list of all
12 unredeemed lands, specifying each tract or lot, the name of the person to whom
13 assessed, if any, and the amount of taxes, charges and interest, calculated to the last
14 day of redemption, due on each parcel, together with a notice that unless such lands
15 are redeemed on or before the last day of redemption, which shall be specified, they
16 will be conveyed to the county. The county treasurer or the county comptroller under
17 s. 59.255, for the purpose of such list, may condense such descriptions when such
18 condensed description will reasonably describe the premises.

History: 1987 a. 378.

19 **SECTION 242.** 75.07 (2) (a) of the statutes is amended to read:

20 75.07 (2) (a) Before publishing such list such treasurer or county comptroller
21 under s. 59.255 shall carefully compare the same with the tax certificate describing
22 the lands to be included in the list to be published. If upon such examination there
23 be found any omission or erroneous description in the tax certificate, such parcel of
24 land in the description of which the omission or error shall occur shall not be

1 advertised for redemption, but shall be deleted from the tax certificate in which it
2 was originally included and placed in the next-issued tax certificate.

3 History: 1987 a. 378.

SECTION 243. 75.07 (2) (b) of the statutes is amended to read:

4 75.07 (2) (b) If the number of the description in the lists of lands to be advertised
5 for redemption by the county treasurer or the county comptroller under s. 59.255
6 shall exceed 3,000, the treasurer or comptroller shall then let by contract the
7 publication of such list to the lowest bidder upon a notice, written or printed, to be
8 delivered to and left with the publisher or one of the publishers of each newspaper
9 printed as aforesaid, at least 10 days prior to the time at which such contract shall
10 be let.

11 History: 1987 a. 378.

SECTION 244. 75.07 (2) (c) of the statutes is amended to read:

12 75.07 (2) (c) Any county treasurer or county comptroller under s. 59.255 who
13 shall willfully refuse or neglect to perform any duty required by this section or who
14 shall keep back and not report any unredeemed lands for the purpose of evading its
15 provisions shall forfeit the full amount of the penalty of the treasurer's or
16 comptroller's official bond, one half of which, when collected, shall be paid to the
17 person prosecuting therefor and the residue into the treasury of the state for the use
18 of the school fund; provided further, that no county treasurer or county comptroller
19 under s. 59.255 shall be liable to any penalty for causing such publication to be made
20 in a weekly newspaper published in such county for the length of time hereinbefore
21 named prior to the date of the treasurer's or comptroller's notice, when by reason of
22 accident or other cause more than one week has intervened between the dates of the
23 actual issue of such newspaper to subscribers, if such delay at any one time shall not
24 have exceeded 3 days; but every such newspaper, for the purpose of this section shall

1 be deemed to have been regularly published once in each week as hereinbefore
2 provided.

3 History: 1987 a. 378.

SECTION 245. 75.09 of the statutes is amended to read:

4 **75.09 Notice, how posted.** If no newspaper be published in such county the
5 county treasurer or the county comptroller under s. 59.255 shall also, at least 3
6 months previous to the time limited for the redemption of any lands subject to a tax
7 certificate, cause to be posted up copies of the list and notice specified in s. 75.07 in
8 at least 4 public places in the county, one of which copies shall be posted up in some
9 conspicuous place in the treasurer's or comptroller's office.

10 History: 1987 a. 378.

SECTION 246. 75.10 of the statutes is amended to read:

11 **75.10 Mistake in notice.** Whenever, by mistake or otherwise, such treasurer
12 or county comptroller under s. 59.255 neglects or fails to include in the treasurer's
13 or comptroller's published list any such tract or tracts of land or to publish such list
14 in accordance with the requirements of law, the same may be published at any time
15 within 2 years after the expiration of the period of redemption. Such publication
16 shall be made in the same manner and for the same time as prescribed in the
17 preceding sections, and such treasurer or comptroller shall specify in the treasurer's
18 or comptroller's notice accompanying such published list when the time for making
19 redemption of such lands from such sale will expire, which time shall not be less than
20 6 nor more than 10 months from the expiration of the full 2 weeks required for the
21 aforesaid publication. All tax deeds made upon such tracts of land after the
22 expiration of the regular period of redemption shall, after the expiration of such

1 extended period of redemption, be as valid and effectual as if such publication had
2 been made at the time required in such section.

3 History: 1987 a. 378.

SECTION 247. 75.105 (3) of the statutes is amended to read:

4 75.105 (3) ADMINISTRATION. Upon the cancellation of all or a portion of real
5 property taxes under sub. (2), the county treasurer or the county comptroller under
6 s. 59.255 shall execute and provide to the owner of the property a statement
7 identifying the property for which taxes have been canceled and shall enter on the
8 tax certificate the date upon which the taxes were canceled and the amount of taxes
9 canceled.

10 History: 1997 a. 27; 1999 a. 32.

SECTION 248. 75.12 (3) of the statutes is amended to read:

11 75.12 (3) The notice of application for tax deed may be served by the county
12 treasurer or the county comptroller under s. 59.255 or any person acting for the
13 treasurer or comptroller. The notice shall be served in the manner that service of a
14 summons in a court of record is made, or by certified mail, with return receipt of the
15 addressee only demanded. If notice cannot be given by use of either of the foregoing
16 methods, the county treasurer, the county comptroller under s. 59.255, or the
17 treasurer's or comptroller's agent shall make an affidavit setting forth the effort to
18 make service, the inability to do so, and shall file the affidavit with the county clerk.
19 In such cases the notice shall be published by the county treasurer or the county
20 comptroller under s. 59.255 as a class 3 notice, under ch. 985, in the county. The
21 affidavit of the county treasurer, the county comptroller under s. 59.255, or the
22 treasurer's or comptroller's agent as to inability to secure service personally or by

1 certified mail, together with proof of publication of the notice, shall be deemed
2 completed service of the notice of application for tax deed.

3 **History:** 1979 c. 145; 1981 c. 210; 1987 a. 378; 1995 a. 225.

3 **SECTION 249.** 75.12 (4) of the statutes is amended to read:

4 75.12 (4) Before the tax deed is issued, proof of service, or the returned certified
5 mail receipt, or proof of publication of the notice of application for tax deed shall be
6 filed with the officer authorized by law to issue the tax deed, and a copy of the proof
7 of service, returned certified mail receipt, or proof of publication with evidence of the
8 cost of publication shall be retained by the county treasurer or the county comptroller
9 under s. 59.255. A person subsequently redeeming a lot or tract of land, or any part
10 or interest therein, shall pay in addition to the amount required to redeem the lot or
11 tract, \$1.50 for each person served with the notice or, if notice is sent by certified mail,
12 the cost of sending any notices by certified mail, plus the cost of publication of the
13 notice. If there is no occupant of the lands as hereinbefore defined, the county
14 treasurer or the county comptroller under s. 59.255 shall file an affidavit to that
15 effect with the officer authorized by law to issue the tax deed.

16 **History:** 1979 c. 145; 1981 c. 210; 1987 a. 378; 1995 a. 225.

16 **SECTION 250.** 75.14 (2) of the statutes is amended to read:

17 75.14 (2) The county clerk shall not issue a deed of any parcel of land until by
18 carefully comparing the advertised list of the same for redemption with the tax
19 certificate, the clerk shall find that the description of such parcel of land so to be
20 conveyed has been correctly and fully published, in such advertised list of
21 redemptions; and if upon such examination the county clerk shall find any error or
22 omission in any such advertised description the clerk shall enter opposite the
23 description of said land in the tax certificate a statement of the fact of such error or
24 omission. If the description of said land in the tax certificate is in error, the county

1 board shall cause such certificate to be canceled, as it relates to that parcel, and direct
 2 the county treasurer or the county comptroller under s. 59.255 to correct the
 3 description thereof, using the procedure under s. 74.61, and include the parcel in the
 4 tax certificate next issued under s. 74.57. If the error or omission is in only the
 5 advertised list of redemptions, the county treasurer or the county comptroller under
 6 s. 59.255 shall correct and readvertise the same for redemption in the next such
 7 publication and the period of redemption shall be extended thereby an additional
 8 year.

History: 1987 a. 378.

SECTION 251. 75.144 (2) (c) of the statutes is amended to read:

9 **75.144 (2) (c)** The treasurer of the county or the county comptroller under s.
 10 59.255 seeking to transfer title to property under this chapter shall mail the notice
 11 under par. (a), at least 8 weeks before the date that title to the property will be
 12 transferred, to the last-known address of each owner of an interest in other real
 13 property that has a common boundary with the property. The treasurer or the county
 14 comptroller under s. 59.255 shall attach a list containing the legal description of the
 15 property to the notice. The notice shall appear in at least 10-point boldface type or
 16 its equivalent and shall read as follows:

18 NOTICE REGARDING TRANSFER
 19 OF ADJACENT PROPERTY

Center

20 TAKE NOTICE THAT ANY PERSON THAT HAS OR CLAIMS TO HAVE A
 21 RIGHT, TITLE OR INTEREST IN ANY REAL PROPERTY THAT IS DESCRIBED
 22 IN THE ATTACHED LIST IS HEREBY NOTIFIED THAT (name of the county)
 23 WILL TRANSFER TITLE TO THE REAL PROPERTY DESCRIBED IN THE
 24 ATTACHED LIST ON (date of transfer of title).

1 TAKE FURTHER NOTICE THAT YOU ARE RECEIVING THIS NOTICE
 2 BECAUSE YOU HAVE AN INTEREST IN REAL PROPERTY THAT BORDERS ON
 3 A PIECE OF REAL PROPERTY DESCRIBED IN THE ATTACHED LIST. THE
 4 TREASURER OR COMPTROLLER OF (name of the county) HAS A COPY OF
 5 A SURVEY OF ALL REAL PROPERTY THAT IS DESCRIBED IN THE ATTACHED
 6 LIST. THE SURVEY SHOWS THE SIZE AND LOCATION OF THE REAL
 7 PROPERTY, ITS EXTERIOR BOUNDARIES, THE LOCATION OF ANY VISIBLE
 8 STRUCTURES ON THE PROPERTY, THE DIMENSIONS OF ANY PRINCIPAL
 9 BUILDINGS ON THE PROPERTY AND ANY BOUNDARY FENCES, APPARENT
 10 EASEMENTS, ROADWAYS AND VISIBLE ENCROACHMENTS. YOU MAY
 11 WISH TO LOOK AT THE SURVEY TO MAKE SURE THAT YOU DO NOT CLAIM
 12 ANY RIGHT, TITLE OR INTEREST IN THE REAL PROPERTY. IF YOU BELIEVE
 13 THAT THE SURVEY SHOWS THAT SOME OF THE REAL PROPERTY TO BE
 14 TRANSFERRED BELONGS TO YOU, YOU HAVE THE RIGHT TO ATTEMPT TO
 15 PROVE THAT THE REAL PROPERTY BELONGS TO YOU UNDER THE
 16 WISCONSIN LAW AND YOU MAY WISH TO CONSULT AN ATTORNEY.

History: 1985 a. 247; 1987 a. 378.

17 **SECTION 252.** 75.16 of the statutes is amended to read:

18 **75.16 Deed, by whom executed; form.** All deeds of lands given under s.
 19 75.14 shall be executed by the county clerk in the name of the state of Wisconsin and
 20 of the county as the grantors therein, and shall be substantially in the following or
 21 other equivalent form:

22 To all to whom these presents shall come, greeting:

23 Whereas,, treasurer or the county comptroller under s. 59.255 of the county
 24 of, has deposited in the office of the county clerk of the county of, in the state

1 of Wisconsin, a tax certificate of said county, whereby it appears, as the fact is, that
2 the following described piece (or pieces) or parcel (or parcels) of land lying and being
3 situated in the county of, to wit: (Here describe the lands) was (or were) included
4 in the tax certificate issued to the county of on, (date), for the
5 nonpayment of real property taxes, special assessments, special charges or special
6 taxes, in the amount of dollars and cents, in the whole, which sum was the
7 amount assessed and due and unpaid on said tract (or several tracts) of land, and
8 whereas it further appears, as the fact is, that the owner (or owners) or claimant (or
9 claimants) of said land has (or have) not redeemed from said certificate the lands
10 which were included as aforesaid, and said lands continue to remain unredeemed,
11 whereby said described lands have become forfeited and the said county is entitled
12 to a conveyance thereof:

13 Now, therefore, know all by these presents that the county of, in said state,
14 and the state of Wisconsin, in conformity to law, have given and hereby do give, grant
15 and convey the tract (or several tracts) of land above described, together with the
16 hereditaments and appurtenances, to the said county of and its assigns, to their
17 sole use and benefit forever.

18 In testimony whereof, I,, the clerk of the county of, have executed this
19 deed pursuant to and in virtue of the authority in me vested by the statutes of the
20 state of Wisconsin, and for and on behalf of said state and the county of aforesaid,
21 and have hereunto subscribed my name officially and affixed the seal of the said
22 (name it), at in said county of, this day of, (year)

23 [L. S.]

24 A. B.

25 (Here give official designation.)

1 Done in presence of

2

3

History: 1975 c. 94 s. 91 (8); 1987 a. 378; 1997 a. 250; 1999 a. 32.

4 **SECTION 253.** 75.20 (2) of the statutes is amended to read:

5 75.20 (2) COUNTY TREASURER OR COMPTROLLER TO CANCEL ALL OUTLAWED TAXES.

6 No deed shall be issued or action commenced on any tax certificate whatever after
7 it shall have become void by virtue of the statute of limitations provided in this
8 section. The interest in the land represented by such certificate shall terminate upon
9 the last date upon which a deed could have been issued thereon, or an action could
10 have been commenced thereon if no summons and complaint was served and filed
11 prior to such date. The county treasurer or the county comptroller under s. 59.255
12 shall cancel all tax certificates which have become void by limitation and shall make
13 an entry in the treasurer's or comptroller's record of unredeemed property subject
14 to a tax certificate evidencing such cancellation.

History: 1975 c. 198; 1981 c. 390 s. 252; 1983 a. 189; 1987 a. 378.

15 **SECTION 254.** 75.20 (3) of the statutes is amended to read:

16 75.20 (3) CERTIFICATION OF CANCELLATION TO LOCAL TREASURER OR COMPTROLLER.

17 Whenever the county treasurer or the county comptroller under s. 59.255 shall
18 cancel a tax certificate which has become void by virtue of any statutes of limitation
19 the county treasurer or the county comptroller under s. 59.255 shall within 30 days
20 thereafter in writing certify such cancellation to the proper town, city or village
21 treasurer who shall make entry thereof in his or her records. Such cancellation need
22 not be so certified in cases where the county has settled in full with the town, city or
23 village.

History: 1975 c. 198; 1981 c. 390 s. 252; 1983 a. 189; 1987 a. 378.

24 **SECTION 255.** 75.285 of the statutes is amended to read:

1 **75.285 Action; condition precedent.** No action or proceeding shall be
2 maintained by the former owner or any person claiming under the former owner,
3 based upon the invalidity of any tax certificate or tax deed due to the failure of the
4 county treasurer or the county comptroller under s. 59.255 to give notice under s.
5 74.59, unless there is deposited with the clerk of circuit court, at the time the action
6 is commenced under s. 801.02, an amount of money equal to either the full amount
7 of all delinquent taxes currently outstanding against the parcel of property which is
8 the subject of the action, plus interest and penalty under s. 74.47, or if the county has
9 taken a tax deed, the full amount payable under s. 75.36 (3) (a) and (b). The deposited
10 funds shall be held by the clerk of circuit court and paid out as directed by the
11 judgment in the action or proceeding.

History: 1981 c. 390; 1987 a. 378.

12 **SECTION 256.** 75.36 (2) (b) of the statutes is amended to read:

13 **75.36 (2) (b)** If the county did not settle for unpaid special assessments or
14 special charges under s. 74.29, the county treasurer or the county comptroller under
15 s. 59.255 shall notify all taxing jurisdictions that the county has acquired the
16 property under this chapter. Each taxing jurisdiction shall certify to the county
17 treasurer or the county comptroller under s. 59.255 the unpaid special assessments
18 and special charges to which the property is subject.

History: 1987 a. 378 ss. 120, 122; 1989 a. 104; 1997 a. 72, 224; 1999 a. 150 s. 672; 2001 a. 30 s. 108; 2003 a. 228.

19 **SECTION 257.** 75.36 (2m) (intro.) of the statutes is amended to read:

20 **75.36 (2m) NOTICE; PROCEEDS.** (intro.) Upon acquisition of a tax deed under this
21 chapter if sub. (4) applies, the county treasurer or the county comptroller under s.
22 59.255 shall notify the former owner, by registered mail or certified mail sent to the
23 former owner's mailing address on the tax bill, that the former owner may be entitled
24 to a share of the proceeds of a future sale. If the former owner does not request, in

1 writing, payment within 60 days after receipt of that notice, the former owner forfeits
2 all claim to those proceeds. If the former owner timely requests payment, the county
3 shall send to the former owner the proceeds identified in sub. (3) (c) minus any
4 delinquent taxes, interest and penalties owed by the former owner to the county in
5 regard to other property and minus the greater of the following amounts:

6 **History:** 1987 a. 378 ss. 120, 122; 1989 a. 104; 1997 a. 72, 224; 1999 a. 150 s. 672; 2001 a. 30 s. 108; 2003 a. 228.

SECTION 258. 75.36 (3) (intro.) of the statutes is amended to read:

7 75.36 (3) DISTRIBUTION OF PROCEEDS OF SALE. (intro.) If a county sells property
8 that was acquired by taking of a tax deed under this chapter, the county treasurer
9 or the county comptroller under s. 59.255 shall do all of the following:

10 **History:** 1987 a. 378 ss. 120, 122; 1989 a. 104; 1997 a. 72, 224; 1999 a. 150 s. 672; 2001 a. 30 s. 108; 2003 a. 228.

SECTION 259. 75.37 (1) of the statutes is amended to read:

11 75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or
12 remove any logs, wood or timber or any buildings, fixtures and other improvements
13 assessed as real property from any land included in a tax certificate for the
14 nonpayment of taxes while such taxes remain unpaid; and if any person shall cut,
15 destroy or remove the same from such lands during the time aforesaid the county
16 treasurer or the county comptroller under s. 59.255 of the county in which such lands
17 are situated shall issue a warrant under the treasurer's or comptroller's hand and
18 seal to the sheriff, giving therein a description of such lands, the amount of such
19 taxes, with interest and charges thereon then remaining unpaid and the years for
20 which the same are unpaid, commanding such sheriff forthwith to seize such logs,
21 wood, timber, buildings, fixtures and improvements, or materials salvaged
22 therefrom, wherever the same may be found and to sell the same or a sufficient

1 amount thereof to satisfy such taxes, with the interest and charges thereon and the
2 costs of such seizure and sale.

History: 1987 a. 378.

3 **SECTION 260.** ~~75.37 (1) of the statutes is amended to read:~~

4 ~~75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or~~
5 ~~remove any logs, wood or timber or any buildings, fixtures and other improvements~~
6 ~~assessed as real property from any land included in a tax certificate for the~~
7 ~~nonpayment of taxes while such taxes remain unpaid; and if any person shall cut,~~
8 ~~destroy or remove the same from such lands during the time aforesaid the county~~
9 ~~treasurer or the county comptroller under s. 59.255 of the county in which such lands~~
10 ~~are situated shall issue a warrant under the treasurer's or comptroller's hand and~~
11 ~~seal to the sheriff, giving therein a description of such lands, the amount of such~~
12 ~~taxes, with interest and charges thereon then remaining unpaid and the years for~~
13 ~~which the same are unpaid, commanding such sheriff forthwith to seize such logs,~~
14 ~~wood, timber, buildings, fixtures and improvements, or materials salvaged~~
15 ~~therefrom, wherever the same may be found and to sell the same or a sufficient~~
16 ~~amount thereof to satisfy such taxes, with the interest and charges thereon and the~~
17 ~~costs of such seizure and sale.~~

History: 1987 a. 378.

18 **SECTION 261.** 75.37 (2) of the statutes is amended to read:

19 75.37 (2) The sheriff shall receive such warrant and execute the same as
20 therein directed, as in case of levy and sale on execution, and make return thereof
21 with his or her doings thereon to the county treasurer or the county comptroller
22 under s. 59.255 within 60 days after the receipt of the same and pay over all money
23 collected thereon to such treasurer or comptroller.

History: 1987 a. 378.

24 **SECTION 262.** 75.521 (1) (c) of the statutes is amended to read:

1 75.521 (1) (c) "Treasurer" means the treasurer of a county, except that in a
2 county to which s. 59.255 applies, "treasurer" also means a comptroller elected under
3 s. 59.20 (2) (am).

History: 1977 c. 174; 1979 c. 34, 89; 1983 a. 52, 192, 302, 538; 1987 a. 27, 378; 1989 a. 330, 347; 1991 a. 39, 316; 1993 a. 301, 490; 1995 a. 224, 225, 417; 1997 a. 72, 250; 1999 a. 96; 2005 a. 387.

4 **SECTION 263.** 75.61 (2) of the statutes is amended to read:

5 75.61 (2) TAX CERTIFICATES OF COUNTY, DISCOUNT ON. Whenever the county holds
6 tax certificates upon real estate and the owner of said real estate or any person, firm,
7 association, corporation or limited liability company holding a valid lien thereon
8 shall claim the assessment of said real estate to be greater than the value that can
9 ordinarily be obtained therefor at private sale, the respective town board, village
10 board or city council where said real estate is situated may take proof under oath of
11 the value of said real estate and make a finding thereon. Upon the filing of said
12 finding with the county treasurer or the county comptroller under s. 59.255, the
13 treasurer or comptroller shall accept from said owner or lienholder the proper
14 proportional tax on said real estate based upon the value so found, together with the
15 proper charges, as in the case of redemption of tax certificates, shall cancel said tax
16 certificate as it relates to that real estate, and shall give to said owner or lienholder
17 a receipt for said tax. The difference between the tax as returned and the amount
18 of such proportional tax, exclusive of charges, received by the county as a result of
19 the compromise shall be charged to the town, village or city which returned the same
20 and may be included by the county as a special charge in the next tax levy against
21 such town, city or village.

History: 1979 c. 110; 1987 a. 378; 1993 a. 112; 1999 a. 150 s. 672.

22 **SECTION 264.** 75.62 (4) of the statutes is amended to read:

23 75.62 (4) PAYMENT OF JUDGMENT. Payment of any judgment so recovered by the
24 plaintiff, shall be made forthwith by the county comptroller under s. 59.255 or by the

1 treasurer of any such county, town, city or village, upon presentation of a certified
 2 copy thereof, without other or further order. The treasurer [✓] or comptroller shall
 3 preserve said copy of said judgment as the treasurer's [✓] or comptroller's warrant for
 4 such payment and shall require the satisfaction of record of said judgment upon the
 5 making of such payment. The amount of any judgment so paid by the county
 6 treasurer [✓] or the county comptroller [✓] under s. 59.255 shall be charged to the proper
 7 town, city or village and may be included by the county as a special charge against
 8 such town, city or village if such judgment shall be the result of an error or defect
 9 caused by said town, city or village or official thereof.

History: 1987 a. 378; 1989 a. 56; 1991 a. 316.

10 **SECTION 265.** 75.64 (2) of the statutes is amended to read:

11 75.64 (2) The clerk or treasurer, [✓] or the county comptroller [✓] under s. 59.255, shall
 12 retain such deposit until the final determination of the action, and if the certificate
 13 is vacated and set aside or if the issuing of the deed is permanently restrained, the
 14 money deposited shall, at the time of entry of judgment or at any later time, upon
 15 demand, be returned to the person depositing it. If final judgment is rendered in the
 16 action sustaining the validity of the inclusion of the land in a tax certificate, and of
 17 the tax certificate, the court shall compute the interest upon the certificate from the
 18 date of the deposit to the date of judgment and penalty as provided under s. 74.47 and
 19 add it to the costs and disbursements taxable in the action and to the amount of the
 20 deposit, and shall enter judgment against the plaintiff for the total amount, and no
 21 tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk
 22 or treasurer, [✓] or the county comptroller [✓] under s. 59.255, for the use of the owner of the

22 

1 certificate, the amount of the judgment within 20 days after its rendition, together
2 with interest on it.

3 **History:** 1981 c. 167; 1987 a. 378.

SECTION 266. 75.67 (2) of the statutes is amended to read:

4 75.67 (2) All tax certificates issued upon such property by such county or city
5 on the same day or subsequent to the date of issuance of the certificate upon which
6 such deed was acquired, and which certificates are owned by such county or city at
7 the time of the acquisition of the property, shall be assigned to such county or city so
8 owning such property. On any issuance of tax certificate subsequent to the
9 acquisition of such property after the first Monday of August in any year, such county
10 or city so owning such land shall be the exclusive recipient of the tax certificates. Any
11 issuance of a tax certificate in violation of these provisions shall be null and void.
12 It is the duty of the city and the county treasurer or the county comptroller under s.
13 59.255 to give the other, as the case may be, written notice of the acquisition of such
14 property within 24 hours, Sundays and holidays excluded, after such tax deed or
15 other conveyance has been acquired; and upon receipt of such notice it is the duty of
16 such treasurer or comptroller, as the case may be, to make entry of such notice upon
17 the treasurer's or comptroller's records.

18 **History:** 1985 a. 135; 1987 a. 27, 378.

SECTION 267. 75.67 (3) (a) of the statutes is amended to read:

19 75.67 (3) (a) Whenever such property has been so acquired, the city treasurer
20 shall notify the county clerk and the county treasurer, or the county comptroller
21 under s. 59.255, or the county clerk shall notify the city treasurer, as the case may
22 be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded.
23 The county treasurer, or the county comptroller under s. 59.255, or the city treasurer
24 upon receipt of such notice shall forthwith charge the amount, without interest or

1 penalties, of all city, county, state and metropolitan sewerage district current and
 2 delinquent taxes, all unpaid installments of special assessments and other
 3 assessments, charges and tax certificates which are liens upon the land, and which
 4 are held by or due to such county or city, as the case may be, and upon which the time
 5 limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such
 6 taxes, assessments and certificates shall thereby be considered as paid or redeemed
 7 and such taxes shall be marked paid or redeemed on the tax roll, as the case may be;
 8 thereafter the amounts thereof owned by or due to such county shall be charged back
 9 against such city and such amounts thereof owned or held by or due to such city shall
 10 be credited to such city in the next tax levy upon such city by the county.

History: 1985 a. 135; 1987 a. 27, 378.

11 **SECTION 268.** 75.67 (3) (b) of the statutes is amended to read:

12 75.67 (3) (b) On or before October 1 of each year, the city treasurer and the
 13 county treasurer or the county comptroller under s. 59.255 shall respectively furnish
 14 the other with an itemized statement of the amounts so charged by the treasurer or
 15 comptroller, as the case may be, to the city's or county's "tax deed in force" account
 16 as a result of tax deeds taken by the city or county. The county clerk shall include an
 17 itemized statement of such amounts in the apportionment filed by the clerk. If any
 18 such tax deed is set aside, the city treasurer and the county treasurer or the county
 19 comptroller under s. 59.255 shall respectively credit the other with the amounts so
 20 charged with respect to the deed set aside, and the amounts and entries by either
 21 treasurer, or comptroller, with reference thereto, comprising said amounts shall be
 22 as though no charge had been made to a "tax deed in force" account; and the city
 23 treasurer and the county treasurer or the county comptroller under s. 59.255,

1 respectively, shall, on or before October 1 of each year, advise the other of such credits
2 due.

3 History: 1985 a. 135; 1987 a. 27, 378.

SECTION 269. 75.67 (3) (c) of the statutes is amended to read:

4 75.67 (3) (c) In the event that such property is so acquired by such city while
5 the county tax roll is in the possession of its city treasurer, the latter shall consider
6 such taxes as paid and mark the tax roll accordingly, and furnish the county
7 treasurer or the county comptroller under s. 59.255 with a statement thereof upon
8 a form provided by the county. The city treasurer shall return such records to the
9 county treasurer or the county comptroller under s. 59.255 with the delinquent
10 county tax roll, and shall receive credit therefor the same as for delinquent taxes.
11 The amount for which such credit is given shall be included in the amount to be
12 charged back to such city in succeeding apportionment of county taxes.

13 History: 1985 a. 135; 1987 a. 27, 378.

SECTION 270. 77.04 (3) of the statutes is amended to read:

14 77.04 (3) APPORTIONMENT OF FOREST CROPLAND INCOME. Out of all moneys
15 received by any town from any source on account of forest croplands in such town,
16 the town treasurer shall on or before November 15 pay 20% to the county treasurer
17 or the county comptroller under s. 59.255 and retain the remainder.

18 History: 1971 c. 215; 1975 c. 39, 211; 1977 c. 418; 1981 c. 20, 167, 391; 1983 a. 275 s. 15 (8); 1983 a. 405, 538; 1985 a. 332 s. 251 (2); 1987 a. 378; 2003 a. 33; 2009 a. 28.

SECTION 271. 77.10 (1) (a) of the statutes is amended to read:

19 77.10 (1) (a) The department of natural resources shall on the application of
20 the department of revenue or the owner of any forest croplands or the town board of
21 the town in which said lands lie and may on its own motion at any time cause an
22 investigation to be made and hearing to be had as to whether any forest croplands
23 shall continue under this subchapter. If on such hearing after due notice to and

1 opportunity to be heard by the department of revenue, the town and the owner, the
 2 department of natural resources finds that any such lands are not meeting the
 3 requirements set forth in s. 77.02 or that the owner has made use of the land for
 4 anything other than forestry or has failed to practice sound forestry on the land, the
 5 department of natural resources shall cancel the entry of such description and issue
 6 an order of withdrawal, and the owner shall be liable for the tax and penalty under
 7 sub. (2). Copies of the order of withdrawal specifying the description shall be filed
 8 by the department of natural resources with all officers designated to receive copies
 9 of the order of entry and withdrawal and this subchapter shall not thereafter apply
 10 to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any
 11 previously levied severance or supplemental severance tax. If the owner shall not
 12 repay the amounts on or before the last day of February next succeeding the return
 13 of such lands to the general property tax roll as provided in sub. (4), the department
 14 of natural resources shall certify to the county treasurer ~~or the county comptroller~~^{or the county comptroller}
 15 under s. 59.255 the descriptions and the amounts due, and the county treasurer or
 16 the county comptroller under s. 59.255 shall sell such lands as delinquent as
 17 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax
 18 deed under s. 77.04 (2) the department of natural resources shall issue an order of
 19 withdrawal as to the lands covered in such tax deed. Such order may also be issued
 20 when examination of tax records reveals prolonged delinquency and noncompliance
 21 with the requirements of s. 77.04 (2).

History: 1971 c. 215; 1975 c. 39 s. 734; 1977 c. 29, 201, 447; 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (3); 1985 a. 332 s. 251 (2); 1987 a. 399; 1989 a. 79; 1991 a. 39, 316; 1993 a. 301; 1999 a. 150 s. 672.

22 **SECTION 272.** 77.10 (2) (b) of the statutes is amended to read:

23 77.10 (2) (b) Upon receipt of any taxes under this section by the state, the
 24 department of natural resources shall first deduct all moneys paid by the state on

1 account of the lands under s. 77.05 with interest on the moneys computed according
 2 to the rule of partial payments at the rate of interest paid under par. (a) by the person
 3 withdrawing such lands. The department shall within 20 days remit the balance to
 4 the town treasurer who shall pay 20% to the county treasurer ~~or~~ ^{the} the county
 5 comptroller under s. 59.255 and retain the remainder.

History: 1971 c. 215; 1975 c. 39 s. 734; 1977 c. 29, 201, 447; 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (3); 1985 a. 332 s. 251 (2); 1987 a. 399; 1989 a. 79; 1991 a. 39, 316; 1993 a. 301; 1999 a. 150 s. 672.

6 **SECTION 273.** 77.23 of the statutes is amended to read:

7 **77.23 Disposition of fees and returns.** On or before the 15th day of each

8 month the register shall submit to the county treasurer ~~or~~ ^{the} the county comptroller
 9 under s. 59.255 transfer fees collected together with the returns filed in the office

10 during the preceding month for the treasurer's ~~or~~ ^{comptroller's} comptroller's transmission to the
 11 department of revenue under s. 77.24 and shall submit to the county treasurer ~~or~~ ^{the} the

12 county comptroller under s. 59.255, or to the city treasurer if the property is located
 13 in a city that collects taxes under s. 74.87, all applications for credits under s. 79.10
 14 (5) that the county register of deeds receives during the preceding month.

History: 1975 c. 338, 421; 1979 c. 153; 1985 a. 174; 1993 a. 301, 412; 1995 a. 27.

15 **SECTION 274.** 77.26 (6) of the statutes is amended to read:

16 77.26 (6) The department of revenue shall notify the appropriate county
 17 treasurer ~~or~~ ^{comptroller} or county comptroller under s. 59.255 of any refund paid by the state, and
 18 the appropriate county treasurer ~~or~~ ^{comptroller} or county comptroller under s. 59.255 shall
 19 increase the county's next payment to the state to reimburse the state for the county's
 20 share of the refund.

History: 1983 a. 27; 1991 a. 39.

21 **SECTION 275.** 77.84 (3) (b) of the statutes is amended to read:

22 77.84 (3) (b) Immediately after receiving the certification of the county clerk
 23 that a tax deed has been taken, the department shall issue an order withdrawing the

1 land as managed forest land. The notice requirement under s. 77.88 (1) does not
 2 apply to the department's action under this paragraph. The department shall notify
 3 the county treasurer [✓] or the county comptroller [✓] under s. 59.255 of the amount of the
 4 withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s.
 5 77.88 (5). The amount of the tax and the fee shall be payable to the department under
 6 s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the
 7 conservation fund.

History: 1985 a. 29; 1987 a. 378; 1995 a. 27; 1997 a. 35; 2003 a. 228; 2005 a. 299.

8 **SECTION 276.** 77.89 (2) (a) of the statutes is amended to read:

9 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
 10 under sub. (1) and under ss. 77.84 (2) (a) and (am), 77.85, and 77.876 to the county
 11 treasurer [✓] or the county comptroller [✓] under s. 59.255 and shall deposit the remainder
 12 in the municipal treasury. The payment to the county treasurer [✓] or the county
 13 comptroller [✓] under s. 59.255 for money received before November 1 of any year shall
 14 be made on or before the November 15 after its receipt. For money received on or
 15 after November 1 of any year, the payment to the county treasurer [✓] or the county
 16 comptroller [✓] under s. 59.255 shall be made on or before November 15 of the following
 17 year.

History: 1985 a. 29; 1987 a. 378; 1991 a. 39; 1995 a. 27; 2003 a. 228, 327; 2005 a. 253, 299; 2007 a. 20.

18 **SECTION 277.** 77.89 (2) (b) of the statutes is amended to read:

19 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
 20 77.84 (2) (b) and (bm) to the county treasurer [✓] or the county comptroller [✓] under s.
 21 59.255, as provided under ss. 74.25 and 74.30. The county treasurer [✓] or the county
 22 comptroller [✓] under s. 59.255 shall, by June 30 of each year, pay all amounts received
 23 under this paragraph to the department. All amounts received by the department

1 shall be credited to the conservation fund and shall be reserved for land acquisition,
2 resource management activities, and grants under s. 77.895.

3 **History:** 1985 a. 29; 1987 a. 378; 1991 a. 39; 1995 a. 27; 2003 a. 228, 327; 2005 a. 253, 299; 2007 a. 20.

3 **SECTION 278.** 79.10 (7m) (a) 2. of the statutes is amended to read:

4 79.10 (7m) (a) 2. Except as provided in par. (cm), the county treasurer or the
5 county comptroller under s. 59.255 shall settle for the amounts distributed under
6 this paragraph on the 4th Monday in July with each municipality and taxing
7 jurisdiction in the county not later than August 20. Failure to settle timely under
8 this subdivision subjects the county treasurer or the county comptroller under s.
9 59.255 to the penalties under s. 74.31.

10 **History:** 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981
c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16;
1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

10 **SECTION 279.** 79.10 (7m) (b) 2. of the statutes is amended to read:

11 79.10 (7m) (b) 2. Except as provided in par. (cm), the county treasurer or the
12 county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th
13 Monday in March under this paragraph with each taxation district and each taxing
14 jurisdiction within the taxation district not later than April 15. Failure to settle
15 timely under this subdivision subjects the county treasurer or the county comptroller
16 under s. 59.255 to the penalties under s. 74.31.

17 **History:** 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981
c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16;
1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

17 **SECTION 280.** 79.10 (7m) (c) 2. of the statutes is amended to read:

18 79.10 (7m) (c) 2. Except as provided in par. (cm), the county treasurer or the
19 county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th
20 Monday in July under this paragraph with each municipality and taxing jurisdiction
21 in the county not later than August 20. Failure to settle timely under this

1 subdivision subjects the county treasurer or the county comptroller under s. 59.255
2 to the penalties under s. 74.31.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

3 **SECTION 281.** 79.10 (7m) (cm) 1. b. of the statutes is amended to read:

4 79.10 (7m) (cm) 1. b. The treasurer of the municipality shall settle for the
5 amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the
6 appropriate county treasurer or county comptroller under s. 59.255 not later than
7 August 15. Failure to settle timely under this subdivision subjects the treasurer of
8 the municipality to the penalties under s. 74.31. On or before August 20, the county
9 treasurer shall settle with each taxing jurisdiction, including towns, villages, and
10 cities, except 1st class cities, in the county.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

11 **SECTION 282.** 79.10 (7m) (cm) 1. c. of the statutes is amended to read:

12 79.10 (7m) (cm) 1. c. The treasurer of the municipality shall settle for the
13 amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing
14 jurisdiction within the taxation district not later than April 15. Failure to settle
15 timely under this subdivision subjects the treasurer of the municipality to the
16 penalties under s. 74.31. On or before August 20, the county treasurer or the county
17 comptroller under s. 59.255 shall settle with each taxing jurisdiction, including
18 towns, villages, and cities, except 1st class cities, in the county.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

19 **SECTION 283.** 79.10 (7m) (cm) 2. b. of the statutes is amended to read:

20 79.10 (7m) (cm) 2. b. The treasurer of the municipality shall settle for the
21 amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the
22 appropriate county treasurer or county comptroller under s. 59.255 not later than

1 August 15. Failure to settle timely under this subdivision subjects the treasurer of
 2 the municipality to the penalties under s. 74.31. On or before August 20, the county
 3 treasurer or the county comptroller under s. 59.255 shall settle with each taxing
 4 jurisdiction, including towns, villages, and cities, except 1st class cities, in the
 5 county.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

6 **SECTION 284.** 79.10 (7m) (cm) 2. c. of the statutes is amended to read:

7 79.10 (7m) (cm) 2. c. The treasurer of the municipality shall settle for the
 8 amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing
 9 jurisdiction within the taxation district not later than April 15. Failure to settle
 10 timely under this subdivision subjects the treasurer of the municipality to the
 11 penalties under s. 74.31. On or before August 20, the county treasurer or the county
 12 comptroller under s. 59.255 shall settle with each taxing jurisdiction, including
 13 towns, villages, and cities, except 1st class cities, in the county.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

14 **SECTION 285.** 79.10 (10) (a) of the statutes is amended to read:

15 79.10 (10) (a) Beginning with property taxes levied in 1999, the owner of a
 16 principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit
 17 on a form prescribed by the department of revenue. A claimant shall attest that, as
 18 of the certification date, the claimant is an owner of property and that such property
 19 is used by the owner in the manner specified under sub. (1) (dm). The certification
 20 date is January 1 of the year in which the property taxes are levied. The claimant
 21 shall file the application for the lottery and gaming credit with the treasurer of the
 22 county, or the comptroller of the county under s. 59.255, in which the property is
 23 located or, if the property is located in a city that collects taxes under s. 74.87, with

1 the treasurer of the city in which the property is located. Subject to review by the
 2 department of revenue, a treasurer who receives a completed application shall direct
 3 that the property described in the application be identified on the next tax roll as
 4 property for which the owner is entitled to receive a lottery and gaming credit. A
 5 claim that is made under this paragraph is valid for as long as the property is eligible
 6 for the credit under sub. (9) (bm).

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

7 **SECTION 286.** 79.10 (10) (b) of the statutes is amended to read:

8 79.10 (10) (b) A person who becomes eligible for a credit under sub. (9) (bm) may
 9 claim the credit by filing an application, on a form prescribed by the department of
 10 revenue, with the treasurer of the county, or the comptroller of the county under s.
 11 59.255, in which the property is located or, if the property is located in a city that
 12 collects taxes under s. 74.87, with the treasurer of the city in which the property is
 13 located. Claims made under this paragraph are valid for as long as the property is
 14 eligible for the credit under sub. (9) (bm).

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

15 **SECTION 287.** 79.10 (10) (bm) 2. of the statutes is amended to read:

16 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
 17 does not timely apply for the credit under subd. 1. may apply to the department of
 18 revenue no later than October 1 following the issuance of the person's property tax
 19 bill. Subject to review by the department, the department shall compute the amount
 20 of the credit; issue a check to the person in the amount of the credit; and notify the
 21 treasurer of the county, or the comptroller of the county under s. 59.255, in which the
 22 person's property is located or the treasurer of the taxation district in which the
 23 person's property is located, if the taxation district collects taxes under s. 74.87. The

1 treasurer [✓] or comptroller shall enter the person's property on the next tax roll as
 2 property that qualifies for a lottery and gaming credit. Claims made under this
 3 subdivision are valid for as long as the property is eligible for the credit under sub.
 4 (9) (bm).

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

5 **SECTION 288.** 79.10 (10) (bn) 1. of the statutes is amended to read:

6 79.10 (10) (bn) 1. If a person who owns and uses property as specified under
 7 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
 8 the certification date, the transferee may apply to the treasurer of the county, or the
 9 comptroller of the county [✓] under s. 59.255, [✓] in which the property is located or, if the
 10 property is located in a city that collects taxes under s. 74.87, to the treasurer of the
 11 city in which the property is located for the credit under sub. (9) (bm) on a form
 12 prescribed by the department of revenue. The transferee shall attest that, to the
 13 transferee's knowledge, the transferor used the property in the manner specified
 14 under sub. (1) (dm) as of the certification date under par. (a). A claim that is made
 15 under this subdivision is valid for as long as the property is eligible for the credit
 16 under sub. (9) (bm).

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

17 **SECTION 289.** 79.10 (10) (c) of the statutes is amended to read:

18 79.10 (10) (c) If a person who is certified under par. (a) to claim the credit under
 19 sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall,
 20 within 30 days of becoming ineligible, notify the treasurer of the county, or the
 21 comptroller of the county [✓] under s. 59.255, in which the property is located or, if the

1 property is located in a city that collects taxes under s. 74.87, the treasurer of the city
2 in which the property is located.

History: 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180.

3 **SECTION 290.** 83.04 (4) of the statutes is amended to read:

4 83.04 (4) Upon contract construction final payment shall not be made until the
5 work has been accepted as complete by the county highway commissioner. In case
6 of noncontract work payment shall be made monthly upon verified, detailed,
7 statements and payrolls prepared by the county highway commissioner and
8 approved and allowed by the county highway committee, and all payments shall be
9 made by orders on the county treasurer or the county comptroller under s. 59.255 in
10 the ordinary form signed by the chairperson of the county board and the county clerk,
11 unless the county has adopted some different method of making disbursements, in
12 which event it shall be according to such method and all orders shall be drawn upon
13 and paid out of the fund provided for such construction. Said statements and
14 payrolls shall be filed with the county clerk.

History: 1977 c. 29 s. 1654 (8) (c); 1983 a. 192 s. 303 (2); 1985 a. 223 s. 5; 1991 a. 316.

15 **SECTION 291.** 83.14 (1) of the statutes is amended to read:

16 83.14 (1) Any town meeting or village board may vote a tax of not less than \$500
17 to improve a designated portion of a county aid highway and may accept cash
18 donations for such purposes, and when accepted subsequent proceedings shall be the
19 same as if a tax of like amount had been voted. Highways in villages shall not be
20 eligible to improvement under this section wherever the buildings fronting the
21 highways average more than one to each 60 lineal feet of highway. The tax shall not
22 exceed 2 mills on the dollar on the taxable property but every town and village may
23 vote \$500, and such tax shall be paid to the county treasurer or the county

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1 comptroller under s. 59.255 when the county taxes are paid. If the total cost of the
 2 improvement approved by the town meeting or village board exceeds the amount
 3 which it is permitted by this subsection to raise by taxation in the current year, it may
 4 vote a tax of not to exceed the same amount for the succeeding year or years.

History: 1977 c. 29 s. 1654 (8) (c); 1977 c. 272; 1985 a. 223 s. 5.

5 **SECTION 292.** 86.34 (3) of the statutes is amended to read:

6 86.34 (3) Aid allotted under sub. (2) shall be held to the credit of the county,
 7 town, city or village for not more than 2 years or for such other period as the
 8 department may grant, and, except as otherwise provided in this section, shall be
 9 paid to the treasurer thereof or the county comptroller under s. 59.255 upon
 10 presentation to and approval by the department of certified statements setting forth
 11 the cost of the construction, reconstruction, repair or improvement of the facilities
 12 determined by the department to be eligible for aid. The certified statement shall
 13 set forth separately the amount expended on each such facility. The aid to be paid
 14 shall be the summation of the amounts determined or revised under sub. (2), as
 15 adjusted by the certified statements approved by the department. This subsection
 16 does not apply to aid awarded under sub. (2m).

History: 1971 c. 125 s. 522 (1); 1973 c. 333 s. 201w; 1977 c. 29 ss. 981, 1654 (8) (c); 1979 c. 34 s. 2102 (52) (a); 1979 c. 110 s. 60 (12); 1981 c. 20; 1985 a. 29 s. 3202 (51); 1987 a. 137 s. 6; 1993 a. 16, 437.

17 **SECTION 293.** 88.01 (5) of the statutes is amended to read:

18 88.01 (5) "County treasurer" means the treasurer of the county in which the
 19 drainage board having jurisdiction of the drainage district is located, except that in
 20 a county to which s. 59.255 applies, "county treasurer" also means a county
 21 comptroller elected under s. 59.20 (2) (am).

History: 1977 c. 449 ss. 193 to 195, 497; 1983 a. 189; 1989 a. 31; 1993 a. 456, 490; 1999 a. 9; 2005 a. 253.

22 **SECTION 294.** 90.11 (2) (b) of the statutes is amended to read:

1 90.11 (2) (b) The amount paid by the town treasurer under par. (a) together
 2 with interest at the rate of 1% per month shall be included by the town clerk in the
 3 next tax roll as a special charge against the lands charged with the expense and fees.
 4 The special charge shall be collected by the town treasurer with the other taxes in
 5 the town. Any special charge under this paragraph remaining unpaid shall be added
 6 to the list of delinquent taxes returned to the county treasurer. The county treasurer
 7 or the county comptroller under s. 59.255 shall collect the delinquent special charge
 8 or sell the land as for delinquent taxes. All proceedings in relation to the sale of land
 9 for a delinquent special charge shall be the same in all respects as in the case of land
 10 sold for other delinquent taxes. Every county treasurer or county comptroller under
 11 s. 59.255 who shall collect or receive any moneys on account of delinquent charges
 12 under this subsection shall pay the moneys received to the treasurer of the proper
 13 town.

History: 1991 a. 316; 1997 a. 253.

14 **SECTION 295.** 93.50 (1) (c) of the statutes is amended to read:

15 93.50 (1) (c) "Creditor" means any person who has a claim against agricultural
 16 property or against a farmer affecting the farmer's agricultural property, whether
 17 the claim is matured or unmatured, liquidated or unliquidated, secured or
 18 unsecured, fixed or contingent. "Creditor" includes the county treasurer of a county,
 19 or the comptroller of a county under s. 59.255, in which agricultural property is
 20 located if property taxes, special assessments that have been settled in full by the
 21 county under s. 74.29, special charges or special taxes levied or assessed against the
 22 agricultural property are subject to a tax certificate issued under s. 74.57.

History: 1989 a. 31; 1991 a. 39; 1993 a. 249, 250; 1997 a. 27, 252, 264; 2001 a. 16.

23 **SECTION 296.** 100.261 (3) (a) of the statutes is amended to read:

1 100.261 (3) (a) The clerk of court shall collect and transmit the consumer
 2 protection surcharges imposed under ch. 814 to the county treasurer, or the county
 3 comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then
 4 make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county
 5 comptroller under s. 59.255 shall make payment to the secretary of administration
 6 under s. 59.255 (3) (f) 2.

History: 1999 a. 9; 2001 a. 16; 2003 a. 33, 139, 326.

7 **SECTION 297.** 102.21 of the statutes is amended to read:

8 **102.21 Payment of awards by municipalities.** Whenever an award is made
 9 by the department under this chapter or s. 66.191, 1981 stats., against any
 10 municipality, the person in whose favor it is made shall file a certified copy thereof
 11 with the municipal clerk. Within 20 days thereafter, unless an appeal is taken, such
 12 clerk shall draw an order on the municipal treasurer or the county comptroller under
 13 s. 59.255 for the payment of the award. If upon appeal such award is affirmed in
 14 whole or in part the order for payment shall be drawn within 10 days after a certified
 15 copy of such judgment is filed with the proper clerk. If more than one payment is
 16 provided for in the award or judgment, orders shall be drawn as the payments
 17 become due. No statute relating to the filing of claims against, and the auditing,
 18 allowing and payment of claims by municipalities shall apply to the payment of an
 19 award or judgment under this section.

History: 1983 a. 191 s. 6.

20 **SECTION 298.** 102.85 (4) (d) of the statutes is amended to read:

21 102.85 (4) (d) The clerk of the court shall collect and transmit to the county
 22 treasurer or the county comptroller under s. 59.255 the uninsured employer
 23 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
 24 shall then make payment to the secretary of administration as provided in s. 59.25

1 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
 2 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration
 3 shall deposit the amount of the uninsured employer surcharge, together with any
 4 interest thereon, in the uninsured employers fund as provided in s. 102.80 (1).

History: 1989 a. 64; 1993 a. 81; 1995 a. 201; 1997 a. 283; 2001 a. 109; 2003 a. 33, 139, 326.

5 **SECTION 299.** 102.87 (9) of the statutes is amended to read:

6 102.87 (9) A department deputy or an officer who collects a forfeiture and costs,
 7 fees, and surcharges imposed under ch. 814 under this section shall pay the money
 8 to the county treasurer ~~or the county comptroller~~ under s. 59.255 within 20 days after
 9 its receipt. If the department deputy or officer fails to make timely payment, the
 10 county treasurer or the county comptroller under s. 59.255 may collect the payment
 11 from the department deputy or officer by an action in the treasurer's or comptroller's
 12 name of office and upon the official bond of the department deputy or officer, with
 13 interest at the rate of 12% per year from the time when it should have been paid.

History: 1989 a. 64; 1997 a. 27; 1999 a. 14; 2003 a. 139; 2005 a. 172.

14 **SECTION 300.** 114.14 (2) (f) of the statutes is amended to read:

15 114.14 (2) (f) All moneys appropriated for the construction, improvement,
 16 equipment, maintenance or operation of an airport, managed as provided by this
 17 subsection, or earned by the airport or made available for its construction,
 18 improvement, equipment, maintenance or operation in any manner whatsoever,
 19 shall be deposited with the treasurer of the city, village, town or county, or with the
 20 county comptroller under s. 59.255, where it shall be kept in a special fund and paid
 21 out only on order of the airport commission, drawn and signed by the secretary and
 22 countersigned by the chairperson.

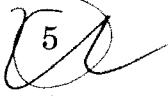
History: 1979 c. 34; 1983 a. 192 s. 303 (1); 1993 a. 184, 492; 1995 a. 225, 405; 1997 a. 35; 1999 a. 83.

23 **SECTION 301.** 115.817 (3) (b) of the statutes is amended to read:

1 115.817 (3) (b) The board annually shall select one member as chairperson and
2 one as secretary. The county treasurer or the county comptroller under s. 59.255
3 shall serve as board treasurer but shall not be a member of the board.

4 History: 1997 a. 164; 1999 a. 150 s. 672; 2001 a. 16; 2001 a. 30 s. 108; 2003 a. 33, 180; 2009 a. 185, 334.

SECTION 302. 115.817 (10) (c) of the statutes is amended to read:

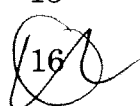


5 115.817 (10) (c) All state aid shall be paid to the county treasurer or the county
6 comptroller under s. 59.255 and credited to the fund of the board.

7 History: 1997 a. 164; 1999 a. 150 s. 672; 2001 a. 16; 2001 a. 30 s. 108; 2003 a. 33, 180; 2009 a. 185, 334.

SECTION 303. 138.052 (5m) (b) 6. of the statutes is amended to read:

8 138.052 (5m) (b) 6. If the borrower sends the check received under subd. 3. a.
9 to the town, city or village treasurer after the county has assumed responsibility for
10 collecting property taxes, the town, city or village treasurer shall accept the check
11 and pay over to the county treasurer or the county comptroller under s. 59.255 the
12 amount of the check. If the amount of the check sent by the borrower to the town,
13 city or village treasurer exceeds the amount of property taxes owed by the borrower,
14 the town, city or village treasurer shall refund the excess amount to the borrower
15 and, if the county has assumed responsibility for collecting property taxes, pay over
16 to the county treasurer or the county comptroller under s. 59.255 the remaining
17 amount of the check.



18 History: 1981 c. 45, 100, 314; 1987 a. 359, 360, 403; 1989 a. 31, 56; 1991 a. 90, 92; 1993 a. 68, 112; 1995 a. 27, 336; 1999 a. 9, 31; 2003 a. 33, 257; 2007 a. 11, 20, 97.

SECTION 304. 138.052 (5m) (e) of the statutes is amended to read:

19 138.052 (5m) (e) Paragraphs (b) to (d) do not apply to an escrow required in
20 connection with a loan to assure the payment of property taxes, whether the loan is
21 originated before, on or after May 3, 1988, if it is the practice of the escrow agent to,
22 by December 20, pay to the borrower the amount held in escrow for the payment of
23 property taxes or to send the borrower a check in the amount of the funds held in
24 escrow for the payment of property taxes, made payable to the borrower and the

1 treasurer [✓]or the county comptroller under s. 59.255 authorized to collect the tax. If
 2 the escrow agent in any year chooses not to make the payment by December 20 for
 3 any reason other than because the borrower is not current in his or her loan
 4 payments, the escrow agent shall send, by October 15 of that year, written notice to
 5 the borrower clearly stating that the borrower may require the escrow agent to make
 6 payments in any manner specified in par. (b) 3. from the amount escrowed to pay
 7 property taxes and the responsibilities of the borrower and escrow agent as provided
 8 in par. (b) 4. and 5.

9 History: 1981 c. 45, 100, 314; 1987 a. 359, 360, 403; 1989 a. 31, 56; 1991 a. 90, 92; 1993 a. 68, 112; 1995 a. 27, 336; 1999 a. 9, 31; 2003 a. 33, 257; 2007 a. 11, 20, 97.

10 **SECTION 305.** 157.11 (9g) (a) 1. b. of the statutes is amended to read:

11 157.11 (9g) (a) 1. b. Deposited with the treasurer of the county or city, [✓]or the
 12 [✓]comptroller of the county under s. 59.255, in which the cemetery is located if the
 governing body of the county or city accepts such deposits.

13 History: 1971 c. 41 s. 12; 1977 c. 449 ss. 234, 497; 1979 c. 32 s. 92 (8); 1979 c. 110 s. 60 (13); 1985 a. 200; 1985 a. 316 s. 25; 1987 a. 190; 1989 a. 307; 1991 a. 269; 1999 a. 150 s. 672; 2001 a. 30; 2005 a. 25; 2007 a. 174; 2011 a. 32.

14 **SECTION 306.** 157.125 (1) of the statutes is amended to read:

15 157.125 (1) If a trust is created for the care of a burial place or grave but no
 16 trustee is named in the will to administer the trust, the circuit court having
 17 jurisdiction may name the county treasurer of the county, [✓]or the comptroller of the
 18 [✓]county under s. 59.255, in which the burial place or grave is situated as trustee,
 19 except as provided in sub. (2). If not contrary to the terms of the trust, the county
 20 treasurer [✓]or the county comptroller under s. 59.255 [✓] may contract with the person in
 21 charge of the burial place or grave for its care and pay to that person the income from
 22 the trust property or the part of the income that may be necessary for that purpose,
 23 and if there is no person in charge of the burial place or grave then the income shall
 24 be paid to the city, village or town, in which the burial place or grave is situated, and
 for the purposes of this subsection the governing body of that municipality has the

1 duty of caring for the burial place or grave to the extent of money received for that
2 purpose. The county treasurer or the county comptroller under s. 59.255 shall
3 annually render an account to the circuit court as provided in ch. 701 and the person
4 or municipality receiving money for such care shall also render an annual accounting
5 to the circuit court and the department as provided in s. 157.62 (2) (b) 3. to 7.

History: 1971 c. 41 s. 11; 1979 c. 175 s. 50; 1989 a. 307.

6 **SECTION 307.** 157.125 (2) of the statutes is amended to read:

7 157.125 (2) If the burial place or grave is located in a cemetery owned and
8 operated by a religious society organized under ch. 187, the court shall name the
9 religious society as the trustee unless the religious society petitions the court to name
10 the county treasurer or the county comptroller under s. 59.255 as the trustee.

History: 1971 c. 41 s. 11; 1979 c. 175 s. 50; 1989 a. 307.

11 **SECTION 308.** 165.755 (3) of the statutes is amended to read:

12 165.755 (3) Except as provided in sub. (4), after the court determines the
13 amount due under sub. (1) (a), the clerk of the court shall collect and transmit the
14 amount to the county treasurer, or the county comptroller under s. 59.255, under s.
15 59.40 (2) (m). The county treasurer shall then make payment to the secretary of
16 administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall
17 make payment to the secretary of administration under s. 59.255 (3) (f) 2.

History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672; 2001 a. 16; 2003 a. 30, 33, 139, 268, 326, 327; 2005 a. 25, 455; 2009 a. 12, 28, 100, 276; s. 13.92 (2) (i).

18 **SECTION 309.** 165.755 (4) of the statutes is amended to read:

19 165.755 (4) If a municipal court imposes a forfeiture, after determining the
20 amount due under sub. (1) (a) the court shall collect and transmit such amount to the
21 treasurer of the county, city, town, or village, or the county comptroller under s.
22 59.255, and that treasurer or comptroller shall make payment to the secretary of
23 administration as provided in s. 66.0114 (1) (bm).

History: 1997 a. 27; 1999 a. 9, 72; 1999 a. 150 s. 672; 2001 a. 16; 2003 a. 30, 33, 139, 268, 326, 327; 2005 a. 25, 455; 2009 a. 12, 28, 100, 276; s. 13.92 (2) (i).

1 **SECTION 310.** 167.31 (5) (d) of the statutes is amended to read:

2 167.31 (5) (d) The clerk of the circuit court shall collect and transmit to the
3 county treasurer ^{to} ~~or the~~ county comptroller under s. 59.255 the weapons surcharge
4 as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary
5 of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s.
6 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f)
7 2. The secretary of administration shall deposit all amounts received under this
8 paragraph in the conservation fund to be appropriated under s. 20.370 (3) (mu).

History: 1985 a. 36; 1987 a. 27, 353; 1991 a. 77; 1993 a. 147; 1995 a. 122, 201; 1997 a. 248, 249; 1999 a. 32, 158; 2001 a. 8, 56, 90, 108; 2003 a. 33, 139, 326; 2005 a. 169, 253, 286, 345; 2007 a. 97; 2009 a. 246; 2011 a. 32, 35.

9 **SECTION 311.** 169.46 (1) (d) of the statutes is amended to read:

10 169.46 (1) (d) The clerk of the court shall collect and transmit to the county
11 treasurer, or the county comptroller under s. 59.255, the natural resources surcharge
12 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
13 make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or
14 the county comptroller under s. 59.255 shall make payment to the secretary of
15 administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit
16 the amount of the natural resources surcharge in the conservation fund.

History: 2001 a. 56; 2003 a. 33, 139, 326.

17 **SECTION 312.** 169.46 (2) (d) of the statutes is amended to read:

18 169.46 (2) (d) The clerk of the court shall collect and transmit to the county
19 treasurer or the county comptroller under s. 59.255 the natural resources restitution
20 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
21 shall then make payment to the secretary of administration as provided in s. 59.25
22 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
23 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration

1 shall deposit the amount of the natural resources restitution surcharge in the
2 conservation fund.

3 History: 2001 a. 56; 2003 a. 33, 139, 326.

SECTION 313. 171.04 (3) of the statutes is amended to read:

4 171.04 (3) From the proceeds of such sale, the judge or supplemental court
5 commissioner shall pay all legal charges that have been incurred in relation to the
6 property, or a ratable proportion of each charge if the proceeds of the sale are not
7 sufficient to pay all the charges; and the balance, if any, the judge or supplemental
8 court commissioner shall immediately pay over to the treasurer or the county
9 comptroller under s. 59.255 of the judge's or commissioner's county, with a copy of all
10 the proceedings in the matter. The county treasurer or the county comptroller under
11 s. 59.255 shall file the copy in his or her office.

12 History: 1977 c. 449; 1993 a. 482; 2001 a. 61.

SECTION 314. 171.05 of the statutes is amended to read:

13 **171.05 Perishable property, held otherwise, how disposed of.** If any
14 property is perishable or subject to decay by keeping, the person in whose custody
15 the property is, the person's agent or attorney, may make an affidavit of this fact and
16 present the affidavit to a circuit judge or supplemental court commissioner for the
17 county in which the property is located, and the judge or supplemental court
18 commissioner shall immediately make an order requiring the sheriff or any
19 constable of the county to immediately inspect the property, and if it is found to be
20 perishable or subject to decay by keeping, to make and return an affidavit of this fact.
21 Upon the return of this affidavit, the judge or supplemental court commissioner
22 making the order shall immediately issue an order requiring the sheriff or constable
23 to sell the property at public auction, giving notice of the time and place of the sale
24 by publication of a class 1 notice, under ch. 985, and serving upon the consignor, the

1 consignee and the custodian of the property, if they are known, a copy of the notice
2 by mail. The sheriff or constable shall, at the time and place fixed by the notice,
3 unless the property has been otherwise lawfully disposed of, sell the property at
4 public auction, and shall make full return of his or her execution of the order, and
5 return the same with an inventory of the property and the proceeds of the sale, after
6 deducting his or her fees, to the judge or supplemental court commissioner making
7 the order. From the proceeds of the sale, the judge or supplemental court
8 commissioner shall pay all legal charges that have been incurred in relation to the
9 property, or a ratable proportion of each charge, if the proceeds of the sale are not
10 sufficient to pay all the charges; and the balance, if any, the judge or supplemental
11 court commissioner shall immediately pay over to the treasurer of the county, or the
12 comptroller of the county under s. 59.255, with a copy of all the proceedings in the
13 matter. The county treasurer or the county comptroller under s. 59.255 shall file the
14 copy in his or her office. The person in whose custody the property is when the
15 proceedings for the sale were commenced shall immediately notify the consignor and
16 consignee of the sale, in writing which shall be served by leaving a copy with the
17 consignor and consignee personally or by mail.

History: 1977 c. 449; 2001 a. 61.

18 **SECTION 315.** 171.06 of the statutes is amended to read:

19 **171.06 Unclaimed property, how disposed of.** When any property is not
20 perishable or subject to decay and is not claimed and taken away within one year
21 after it was received, it may be sold as follows: The person in whose custody the
22 property is, or the person's agent or attorney, may make an affidavit of the facts and
23 present the same to a judge or supplemental court commissioner of the county in
24 which the property is located and such judge or supplemental court commissioner

1 shall immediately issue an order requiring the sheriff or any constable of the county
2 to sell the property at public auction, giving 60 days' notice of the time and place of
3 the sale to the consignor, the consignee and the custodian of the property. This notice
4 shall be in writing and served personally or by mail upon the persons whose names
5 and residences are known. If the name or residence of any of the persons is unknown
6 and cannot be ascertained with reasonable diligence, the sheriff or constable shall
7 make an affidavit of this fact and shall publish a class 3 notice, under ch. 985, in the
8 county. At the time and place of the sale the sheriff or constable shall sell the property
9 at public auction and shall make a full return of the sheriff's or constable's
10 proceedings under the order to the judge or supplemental court commissioner
11 issuing the order, together with proof of service or publication of the notice of the sale,
12 and an inventory of the property sold and the proceeds of the sale after deducting the
13 sheriff's or constable's fees. From the proceeds of the sale the judge or supplemental
14 court commissioner shall pay all legal charges that have been incurred in relation
15 to the property, including the charges of the person in whose custody the property
16 was when the proceedings were begun, or a ratable proportion of each charge if the
17 proceeds of the sale are not sufficient to pay all of the charges. The judge or
18 supplemental court commissioner shall immediately pay any balance remaining
19 over to the treasurer, or the county comptroller under s. 59.255, of his or her county,
20 with a copy of all proceedings in the matter. The county treasurer or the county
21 comptroller under s. 59.255 shall file the copy in his or her office. The person in whose
22 custody the property is when any proceeding for the sale is commenced shall
23 immediately notify the consignor and consignee of the sale, in writing, and served
24 by leaving a copy thereof with the consignor and consignee, personally or by mail.