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

8 If the unpaid balance due is not paid to the treasurer or the county comptroller
9 under s. 59.255 of (name of local governmental unit) before the first day of the
10 following December, that amount shall be extended upon the tax roll of the (name of
11 local governmental unit) against the property above described as listed in the tax
12 roll, and collected as provided by law.

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

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

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

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

22

23 (Mayor, President, Chairperson)

24 Countersigned:

25

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1 Clerk, (name of local governmental unit)

2 ASSIGNMENT RECORD

3 Assigned by (Original Contractor) to (Name of Assignee) of
4 (Address of Assignee) (Date and signature of clerk)

5 **SECTION 128.** 66.0713 (2) (b) of the statutes is amended to read:

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

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1 including December 1, the treasurer or the county comptroller under s. 59.255 shall
2 certify to the clerk a detailed statement of all payments made on certificates.

3 **SECTION 129.** 66.0713 (2) (c) of the statutes is amended to read:

4 66.0713 (2) (c) If a contractor's certificate is not paid before December 1 in the
5 year in which issued, the comptroller or clerk of the local governmental unit shall
6 include in the statement of special assessments to be placed in the next tax roll an
7 amount sufficient to pay the certificate, with interest from the date of the certificate
8 to the following January 1, and the proceedings for the collection of that amount shall
9 be the same as the proceedings for the collection of general property taxes, except as
10 otherwise provided in this section. The delinquent taxes shall be returned to the
11 county treasurer or the county comptroller under s. 59.255 in trust for collection and
12 not for credit. All moneys collected by the treasurer of the local governmental unit
13 or by the county treasurer, or the county comptroller under s. 59.255, and remitted
14 to the treasurer or comptroller of the local governmental unit on account of the
15 special assessments shall be delivered to the owner of the contractor's certificate on
16 demand.

17 **SECTION 130.** 66.0713 (4) (ba) of the statutes is amended to read:

18 66.0713 (4) (ba) Payments of principal and interest shall conform as nearly as
19 possible to the payments to be made on the installments of the assessment, and the
20 principal and interest to be paid on the bonds shall not exceed the principal and
21 interest to be received on the assessment. All collections of installments of the
22 special assessments levied to pay for the public improvement, either before or after
23 delinquency, shall be placed by the treasurer of the local governmental unit or the
24 county comptroller under s. 59.255 in a special debt service fund designated and
25 identified for the bond issue and shall be used only for the payment of the bonds and

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

3 **SECTION 131.** 66.0713 (4) (d) of the statutes is amended to read:

4 66.0713 (4) (d) Principal and interest collected on the underlying special
5 assessments and interest collected on the delinquent special assessments and on
6 delinquent tax certificates issued for the delinquent assessments shall be paid by the
7 treasurer of the local governmental unit or the county comptroller under s. 59.255
8 out of the debt service fund created for the issue of the bonds to the registered holder
9 of the bonds upon the presentation and surrender of the coupons due attached to the
10 bonds. If any installment of the special assessment entered in the tax roll is not paid
11 to the treasurer of the local governmental unit or the county comptroller under s.
12 59.255 with the other taxes, it shall be returned to the county treasurer or the county
13 comptroller under s. 59.255 as delinquent in trust for collection.

14 **SECTION 132.** 66.0713 (4) (e) of the statutes is amended to read:

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

22 **SECTION 133.** 66.0713 (5) (b) 4. of the statutes is amended to read:

23 66.0713 (5) (b) 4. All collections of principal and interest on the underlying
24 special assessments and installments, either before or after delinquency and after
25 issuance of a tax certificate under s. 74.57, shall be placed by the treasurer of the local

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1 governmental unit or the county comptroller under s. 59.255 in a special debt service
2 fund created, designated and identified for the issue of the bonds and used only for
3 payment of the bonds and interest on the bonds to the holders of the bonds or coupons
4 in accordance with the terms of the issue. Any surplus in the debt service fund, after
5 all bonds and interest on the bonds are fully paid, shall be paid into the general fund.

6 **SECTION 134.** 66.0713 (5) (b) 5. of the statutes is amended to read:

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

13 **SECTION 135.** 66.0715 (3) (d) of the statutes is amended to read:

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

19 **SECTION 136.** 66.0715 (3) (e) of the statutes is amended to read:

20 66.0715 (3) (e) If the governing body determines to permit special assessments
21 for a local improvement to be paid in installments it shall publish a class 1 notice,
22 under ch. 985. The notice shall be substantially in the following form:

23 **INSTALLMENT ASSESSMENT NOTICE**

24 Notice is hereby given that a contract has been (or is about to be) let for (describe
25 the improvement) and that the amount of the special assessment for the

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

13 Dated....

14 [Clerk of (name of local governmental unit)]

15 **SECTION 137.** 66.0923 (9) of the statutes is amended to read:

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

25 **SECTION 138.** 66.0925 (9) of the statutes is amended to read:

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1 66.0925 (9) SAFETY BUILDING FUND. A joint county-city safety building fund
2 shall be created and established in a public depository to be specified in the
3 ordinance. The treasurer of the respective county, or the county comptroller under
4 s. 59.255, and city shall pay into the fund the amounts specified by the ordinance and
5 resolutions of the respective municipalities when the amounts have been collected.
6 All of the moneys which come into the fund are appropriated to the board for the
7 execution of its functions as provided by the ordinance and the resolutions of the
8 respective municipalities. The moneys in the fund shall be paid out by the treasurer
9 of the safety building board only upon the approval or direction of the board.

10 **SECTION 139.** 66.0927 (10) of the statutes is amended to read:

11 66.0927 (10) HOSPITAL FUND. A joint county-city hospital fund shall be created
12 and established in a public depository to be specified in the ordinance. The treasurer
13 of the respective county, or the county comptroller under s. 59.255, and city or cities
14 shall pay into the fund the amounts specified by the ordinance and resolutions of the
15 respective municipalities when the amounts have been collected. All of the moneys
16 which come into the fund are appropriated to the board for the execution of its
17 functions as provided by the ordinance and the resolutions of the respective
18 municipalities. The moneys in the fund shall be paid out by the treasurer of the
19 hospital board only upon the approval or direction of the board.

20 **SECTION 140.** 66.1005 (2) (c) of the statutes is amended to read:

21 66.1005 (2) (c) Damages for the discontinuance of the easements and rights
22 described in par. (a) shall be assessed against the land benefited in the proceedings
23 for assessment of damages or benefits upon the vacation or discontinuance of the
24 public highway or public ground. Unless the parties agree on a different amount, the
25 amount of the damages shall be the present value of the property to be removed or

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

6 **SECTION 141.** 66.1105 (4m) (ae) 2. of the statutes is amended to read:

7 66.1105 (4m) (ae) 2. The representative chosen by the county under par. (a)
8 shall be the county executive or, if the county does not have a county executive, the
9 chairperson of the county board, or the executive's or chairperson's designee. If the
10 county executive or county board chairperson appoints a designee, he or she shall
11 give preference to the county treasurer or the county comptroller under s. 59.255 or
12 another person with knowledge of local government finances.

13 **SECTION 142.** 66.1105 (6) (c) of the statutes is amended to read:

14 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), (f),
15 or (g) all tax increments received with respect to a tax incremental district shall,
16 upon receipt by the city treasurer, be deposited into a special fund for that district.
17 The city treasurer may deposit additional moneys into such fund pursuant to an
18 appropriation by the common council. No moneys may be paid out of such fund
19 except to pay project costs with respect to that district, to reimburse the city for such
20 payments, to pay project costs of a district under par. (d), (dm), (e), (f), or (g) or to
21 satisfy claims of holders of bonds or notes issued with respect to such district. Subject
22 to par. (d), (dm), (e), (f), or (g), moneys paid out of the fund to pay project costs with
23 respect to a district may be paid out before or after the district is terminated under
24 sub. (7). Subject to any agreement with bondholders, moneys in the fund may be
25 temporarily invested in the same manner as other city funds if any investment

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

10 **SECTION 143.** 66.1106 (8) of the statutes is amended to read:

11 66.1106 (8) SETTLEMENT FOR ENVIRONMENTAL REMEDIATION TAX INCREMENTS.

12 Every officer charged by law to collect and settle general property taxes shall, on the
13 settlement dates provided by law, pay to the treasurer of a political subdivision or the
14 county comptroller under s. 59.255 from all general property taxes collected by the
15 officer the proportion of the environmental remediation tax increment due the
16 political subdivision that the general property taxes collected bears to the total
17 general property taxes levied, exclusive of levies for state trust fund loans, state
18 taxes and state special charges.

19 **SECTION 144.** 66.1106 (9) of the statutes is amended to read:

20 66.1106 (9) SEPARATE ACCOUNTING REQUIRED. An environmental remediation tax
21 increment received with respect to a parcel or contiguous parcels of land that is
22 subject to this section shall be deposited in a separate fund by the treasurer of the
23 political subdivision or the county comptroller under s. 59.255. No money may be
24 paid out of the fund except to pay eligible costs for a parcel or contiguous parcels of
25 land or to reimburse the political subdivision for such costs. If an environmental

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1 remediation tax increment that has been collected with respect to a parcel of land
2 remains in the fund after the period of certification has expired, it shall be paid to
3 the treasurers, or the county comptroller under s. 59.255, of the taxing jurisdictions
4 in which the parcel is located in proportion to the relative share of those taxing
5 jurisdictions in the most recent levy of general property taxes on the parcel.

6 **SECTION 145.** 67.09 (1) of the statutes is amended to read:

7 67.09 (1) All municipal obligations may be payable to bearer or may be
8 registered as to the principal or principal and interest by the clerk or treasurer of the
9 municipality or the county comptroller under s. 59.255 issuing them or such other
10 officers or agents, including fiscal agents under s. 67.10 (2), as the governing body
11 of the municipality determines. Registrations shall be recorded.

12 **SECTION 146.** 67.10 (9) (b) of the statutes is amended to read:

13 67.10 (9) (b) Any municipality, by resolution adopted by its legislative body,
14 may use the following procedure in accounting for and canceling coupons and other
15 municipal obligations. All coupons and other municipal obligations paid by a fiscal
16 agent under sub. (2), at their maturities, shall be canceled and destroyed by the fiscal
17 agent. The fiscal agent shall periodically deliver a certificate to such effect to the
18 municipality. A municipality following this procedure which has a treasurer, county
19 comptroller under s. 59.255, or other designated officer or agent who is also a paying
20 agent for outstanding coupons or other municipal obligations or which has more than
21 one fiscal agent may arrange for the delivery of canceled coupons and other
22 municipal obligations to a designated fiscal agent for the purpose of having the
23 coupons and other municipal obligations destroyed. The designated fiscal agent
24 shall periodically furnish and deliver to the municipality a certificate evidencing the
25 destruction of the coupons and other municipal obligations. Any municipality, prior

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1 to authorizing the fiscal agent to cancel and destroy coupons and other municipal
2 obligations, shall enter into an agreement with the fiscal agent providing for such
3 cancellation and destruction. The local governing body of any municipality
4 operating under this paragraph may establish rules or procedures it finds
5 appropriate to carry out this provision effectively.

6 **SECTION 147.** 67.16 (2) (b) of the statutes is amended to read:

7 67.16 (2) (b) The issue of general obligation-local improvement bonds shall be
8 in an amount not exceeding the aggregate unpaid special assessments levied for the
9 public improvement that the issue is to finance. A single issue of the bonds may be
10 used to finance one or more different local improvements for which special
11 assessments are authorized to be made in the same year. Sections 67.035, 67.06,
12 67.07, 67.08 and 67.11, where not contrary to the provisions of this section, apply to
13 the bonds. The bonds shall mature in the same number of installments as the
14 underlying special assessments, but the date of maturity of each installment of the
15 bonds shall be fixed in October, November or December. The first maturity of the
16 bonds may be in the 2nd year following the date of levy of the first installment of the
17 underlying special assessment. At the time that the bonds are authorized, the
18 governing body of the local governmental unit shall levy a tax upon all the taxable
19 property of the local governmental unit sufficient to provide for the payment of the
20 principal and interest of the bonds at maturity. The tax levy is irrepealable. All
21 collections of installments of the special assessments levied to pay for the public
22 improvement, either before or after delinquency, shall be placed by the treasurer of
23 the local governmental unit or the county comptroller under s. 59.255 in a special
24 debt service fund, designated and identified for the issue of the bonds, and shall be
25 used only for the payment of the bonds and interest of the issue. The annual

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1 installment of the irrevocable tax levied for the purpose of payment of the bonds and
2 interest on the bonds shall be diminished by the amount on hand in the debt service
3 fund on November 1 of each tax levy year after deducting any unpaid interest and
4 principal due in that year, and the amount on hand in the fund shall be applied to
5 the payment of the next succeeding installment of principal and interest named on
6 the bonds. Any deficiency in the debt service fund for the payment of the bonds and
7 interest at maturity shall be paid out of the general fund of the local governmental
8 unit and the general fund shall be reimbursed from the collection of that part of the
9 irrevocable tax that is actually levied. Any surplus in the debt service fund after
10 all bonds and interest are fully paid shall be paid into the general fund.

11 **SECTION 148.** 67.16 (2) (c) of the statutes is amended to read:

12 67.16 (2) (c) If any installment of the special assessment that is entered in the
13 tax roll is not paid to the treasurer of the local governmental unit or the county
14 comptroller under s. 59.255 with the other taxes, it shall be returned to the county
15 treasurer or comptroller as delinquent in trust for collection.

16 **SECTION 149.** 69.60 of the statutes is amended to read:

17 **69.60 Taxes and bonds.** The clerk of each town, city, and village shall
18 annually, at the time required by law to deliver the tax roll to the town, city, or village
19 treasurer, make and transmit to the county treasurer or the county comptroller
20 under s. 59.255, on forms furnished by the department of revenue, a statement
21 showing the total amount of all taxes levied by the town, city, or village for the current
22 year.

23 **SECTION 150.** 69.67 of the statutes is amended to read:

24 **69.67 Returns may be sent for; expense.** If any town, city or village clerk
25 fails or neglects to transmit to the county treasurer or the county comptroller under

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

13 **SECTION 151.** 70.09 (3) (c) of the statutes is amended to read:

14 70.09 (3) (c) If any county has reason to use forms for assessment and collection
15 of taxes in addition to those prescribed under par. (a), the county real property lister
16 and treasurer, or the county comptroller under s. 59.255, jointly may prescribe such
17 additional forms for use in their county, upon approval of the department of revenue.

18 **SECTION 152.** 70.114 (4) (b) of the statutes is amended to read:

19 70.114 (4) (b) On or before February 15, the taxation district treasurer shall
20 pay to the treasurer of each taxing jurisdiction, or the county comptroller under s.
21 59.255, from the amount received under par. (a), the taxing jurisdiction's
22 proportionate share of the tax that would be levied on the parcel if it were taxable.

23 **SECTION 153.** 70.20 (1) of the statutes is amended to read:

24 70.20 (1) When personal property shall be assessed to some person in charge
25 or possession thereof, other than the owner, such owner as well as the person so in

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1 charge or possession shall be liable for the taxes levied pursuant to such assessment;
2 and the liability of such owner may be enforced in a personal action as for a debt.
3 Such action may be brought in the name of the town, city or village in which such
4 assessment was made, if commenced before the time fixed by law for the return of
5 delinquent taxes, by direction of the treasurer or tax collector of such town, city or
6 village. If commenced after such a return, it shall be brought in the name of the
7 county or other municipality to the treasurer, the county comptroller under s. 59.255,
8 or other officer of which such return shall be made, by direction of such treasurer,
9 comptroller, or other officer. Such action may be brought in any court of this state
10 having jurisdiction of the amount involved and in which jurisdiction may be obtained
11 of the person of such owner or by attachment of the property of such owner.

12 **SECTION 154.** 70.323 (1) (a) of the statutes is amended to read:

13 70.323 (1) (a) If a parcel of real property is divided, the owner of a divided parcel
14 may request a valuation of the divided parcels. A request shall be in writing and
15 submitted to the treasurer of the taxation district in which the property is located.
16 If the taxation district treasurer is in possession of the tax roll, the treasurer shall
17 make the requested valuation. If the tax roll has been returned under s. 74.43, the
18 taxation district treasurer shall forward the request to the county treasurer or the
19 county comptroller under s. 59.255, who shall make the requested valuation.

20 **SECTION 155.** 70.323 (1) (b) of the statutes is amended to read:

21 70.323 (1) (b) The appropriate treasurer or the county comptroller under s.
22 59.255 shall, with the assistance of the assessor of the taxation district, attribute to
23 each new parcel its value for the year of division. The value of each new parcel shall
24 represent a reasonable apportionment of the valuation of the original undivided
25 parcel, and the total of the new valuations shall equal the valuation of the original

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1 undivided parcel on January 1 of that year. The value of a new parcel as determined
2 under this subsection is the value of that property for purposes of s. 70.32 for the year
3 of division.

4 **SECTION 156.** 70.323 (4) of the statutes is amended to read:

5 70.323 (4) COOPERATION OF ASSESSOR. The assessor of the taxation district shall
6 assist the treasurer of the taxation district or of the county, or the county comptroller
7 under s. 59.255, under sub. (1).

8 **SECTION 157.** 70.39 (1) of the statutes is amended to read:

9 70.39 (1) Taxes due and unpaid on June 15 shall be deemed delinquent as of
10 that date, and when delinquent shall be subject to a penalty of 4% of the tax and
11 interest at the rate of 1.5% per month until paid. The parent shall be liable for any
12 delinquent taxes of a subsidiary person. The department shall immediately proceed
13 to collect the tax due, penalty, interest and costs. For the purpose of collection the
14 department or its duly authorized agent has the same powers as conferred by law
15 upon the county treasurer, the county comptroller under s. 59.255, the county clerk,
16 sheriff and district attorney.

17 **SECTION 158.** 70.55 of the statutes is amended to read:

18 **70.55 Special messenger.** Whenever any town, city or village clerk shall have
19 failed to transmit any such statement within the time fixed as aforesaid, the county
20 treasurer, the county comptroller under s. 59.255, or the department of revenue shall
21 send a messenger therefor, who shall be paid and the expenses charged back as
22 provided in s. 69.67 or 73.03 (6), respectively; and whenever any county treasurer or
23 county comptroller under s. 59.255 shall have failed to transmit any such statement,
24 within the time fixed as aforesaid, the department of revenue may send a messenger
25 therefor, who shall be paid and the expenses therefor charged back to the county.

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1 **SECTION 159.** 70.63 (1) of the statutes is amended to read:

2 70.63 (1) BY COUNTY CLERK. The county clerk shall apportion the county tax and
3 the whole amount of state taxes and charges levied upon the county, as certified by
4 the department of administration, among the towns, cities and villages of the county,
5 according and in proportion to the valuation thereof as determined by the
6 department of revenue. The county clerk shall carry out in the record book, opposite
7 the name of each in separate columns, the amount of state taxes and charges and the
8 amount of county taxes so apportioned thereto, and the amount of all other special
9 taxes or charges apportioned or ordered, or which the clerk is required by law to make
10 in any year to any town, city or village, to be collected with the annual taxes. The
11 clerk shall certify to the clerk of and charge to each town, city and village, except in
12 cities of the 1st class, the amount of all such taxes so apportioned to and levied upon
13 it, and shall, at the same time, file with the county treasurer or the county
14 comptroller under s. 59.255 a certified copy of each apportionment.

15 **SECTION 160.** 70.64 (12) of the statutes is amended to read:

16 70.64 (12) EXPENSES. The tax appeals commission shall transmit to the county
17 clerk with its determination on such appeal a statement of all expenses incurred
18 therein by or at the instance of the commission, which shall include the actual
19 expenses of the commission and regular employees of the commission, the
20 compensation and actual expenses of all other persons employed by it and the fees
21 of officers employed and witnesses summoned at its instance. A duplicate of such
22 statement shall be filed in the office of the department of administration. Such
23 expenses shall be audited upon the certificate of the commission, and paid out of the
24 state treasury, in the first instance, as other claims against the state are audited and
25 paid. The amount of such expenses shall be a special charge against such county and

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1 shall be included in the next apportionment and certification of state taxes and
2 charges, and collected from such county, as other special charges are certified and
3 collected. Unless otherwise directed by the commission in its determination upon
4 such appeal, the county clerk, in the next apportionment of state and county taxes,
5 shall apportion the amount of such special charges to and among the towns, cities
6 and villages in such county whose relative valuations were increased in the
7 determination of the commission in proportion to the amount of such increase in each
8 of them respectively. The apportionment of such expenses shall be set forth in the
9 determination of the commission. The amount so apportioned to each such town, city
10 and village shall be charged upon its tax roll and shall be collected and paid over to
11 the county treasurer or the county comptroller under s. 59.255 as other state taxes
12 and special charges are collected and paid.

13 **SECTION 161.** 70.65 (2) (e) of the statutes is amended to read:

14 70.65 (2) (e) Direct the treasurer of the taxation district and the county
15 treasurer or the county comptroller under s. 59.255 to collect, under s. 74.07, the
16 amount of taxes, assessments and charges under par. (d).

17 **SECTION 162.** 70.67 (1) of the statutes is amended to read:

18 70.67 (1) The treasurer of each town, city or village shall, unless exempted
19 under sub. (2), execute and deliver to the county treasurer or the county comptroller
20 under s. 59.255 a bond, with sureties, to be approved, in case of a town treasurer, by
21 the chairperson of the town, and in case of a city or village treasurer by the county
22 treasurer or the county comptroller under s. 59.255, conditioned for the faithful
23 performance of the duties of the office and that the treasurer will account for and pay
24 over according to law all taxes of any kind which are received and which are required
25 to be paid to the county treasurer or the county comptroller under s. 59.255. If such

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1 bond is executed, or the condition thereof guaranteed by personal sureties, the
2 amount of the bonds shall be double the amount of state and county taxes
3 apportioned to the town, village or city, provided that the amount of such bond shall
4 not exceed the sum of \$500,000. When such bond is executed, or the condition thereof
5 guaranteed, solely by a surety company as provided in s. 632.17 (2), such bond shall
6 be in a sum equal to the amount of such state and county taxes, provided that the
7 amount of such bond shall not exceed the sum of \$250,000. The county treasurer or
8 the county comptroller under s. 59.255 shall give to said town, city or village
9 treasurer a receipt for said bond, and file and safely keep said bond in the office.

10 **SECTION 163.** 70.67 (2) of the statutes is amended to read:

11 70.67 (2) The treasurer of any municipality shall not be required to give such
12 bond if the governing body thereof shall by ordinance obligate such municipality to
13 pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by
14 law to be paid by such treasurer to the county treasurer or the county comptroller
15 under s. 59.255. Such governing body is authorized to so obligate such municipality.
16 If the governing body of the municipality has adopted an ordinance as specified in
17 this subsection, it may demand from its treasurer, in addition to the official bond
18 required of all municipal treasurers, a fidelity or surety bond in an amount and upon
19 such terms as may be determined by the governing body. Such bond shall run to the
20 town or village board or the city council, as the case may be, and shall be delivered
21 to the clerk of the municipality. A certified copy of such ordinance filed with the
22 county treasurer or the county comptroller under s. 59.255 shall be accepted by the
23 county treasurer or the county comptroller under s. 59.255 in lieu of the bond
24 required by sub. (1). Such ordinance shall remain in effect until a certified copy of
25 its repeal shall be filed with the county clerk and the county treasurer or the county

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1 comptroller under s. 59.255. The official bond executed pursuant to s. 19.01, required
2 of municipal treasurers, shall extend to and include the liability incurred by any
3 town, city or village whose governing board shall adopt and certify to the county
4 treasurer or the county comptroller under s. 59.255 an ordinance in accordance with
5 this subsection.

6 **SECTION 164.** 70.71 (1) of the statutes is amended to read:

7 70.71 (1) Whenever any town, city or village clerk neglects or refuses to make
8 and deliver the tax roll within the time required by law the county clerk shall, at any
9 time after such neglect or refusal, demand and summarily obtain the assessment roll
10 for such year, and make, in the same manner as required of the town clerk, a tax roll
11 for such town, city or village and deliver the same to the county treasurer or the
12 county comptroller under s. 59.255 for collection.

13 **SECTION 165.** 70.71 (2) of the statutes is amended to read:

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

23 **SECTION 166.** 70.73 (1) (d) of the statutes is amended to read:

24 70.73 (1) (d) The valuation of parcels of land or correction of names of persons
25 whose personal property is assessed under this subsection may be made at any time

BILL**SECTION 166**

1 before the tax roll is returned to the county treasurer or the county comptroller under
2 s. 59.255 for the year in which the tax is levied. The valuation or correction of names,
3 when made under this subsection, shall be held just and correct and be final and
4 conclusive.

5 **SECTION 167.** 71.07 (3m) (a) 6. of the statutes is amended to read:

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

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

5 **SECTION 168.** 71.28 (2m) (a) 6. of the statutes is amended to read:

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

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

5 **SECTION 169.** 71.47 (2m) (a) 6. of the statutes is amended to read:

6 71.47 (2m) (a) 6. "Property taxes accrued" means property taxes, exclusive of
7 special assessments, delinquent interest and charges for service, levied on the
8 farmland owned by the claimant or any member of the claimant's household in any
9 calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
10 property by s. 79.10. "Property taxes accrued" shall not exceed \$10,000. If farmland
11 is owned by a tax-option corporation, limited liability company or by 2 or more
12 persons or entities as joint tenants, tenants in common or partners or is marital
13 property or survivorship marital property and one or more such persons, entities or
14 owners is not a member of the claimant's household, "property taxes accrued" is that
15 part of property taxes levied on the farmland, reduced by the tax credit under s.
16 79.10, that reflects the ownership percentage of the claimant and the claimant's
17 household. For purposes of this subdivision, property taxes are "levied" when the tax
18 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
19 collection. If farmland is sold during the calendar year of the levy the "property taxes
20 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
21 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
22 farmland, except that if the seller does not reimburse the buyer for any part of those
23 property taxes there are no "property taxes accrued" for the seller, and the "property
24 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
25 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the

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

5 **SECTION 170.** 71.52 (7) of the statutes is amended to read:

6 71.52 (7) "Property taxes accrued" means real or personal property taxes or
7 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special
8 assessments, delinquent interest and charges for service, levied on a homestead
9 owned by the claimant or a member of the claimant's household. "Real or personal
10 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded
11 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons
12 or entities as joint tenants or tenants in common or is owned as marital property or
13 survivorship marital property and one or more such persons, entities or owners is not
14 a member of the claimant's household, property taxes accrued is that part of property
15 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,
16 that reflects the ownership percentage of the claimant and the claimant's household,
17 except that if a homestead is owned by 2 or more natural persons or if 2 or more
18 natural persons have an interest in a homestead, one or more of whom is not a
19 member of the claimant's household, and the claimant has a present interest, as that
20 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will
21 that transferred the homestead or interest in the homestead to the claimant to pay
22 the entire amount of property taxes levied on the homestead, property taxes accrued
23 is property taxes accrued levied on such homestead, reduced by the tax credit under
24 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has
25 no effect in computing property taxes accrued for a person whose homestead is not

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1 the same as the homestead of that person's spouse. For purposes of this subsection,
2 property taxes are "levied" when the tax roll is delivered to the local treasurer or the
3 county comptroller under s. 59.255 for collection. If a homestead is sold or purchased
4 during the calendar year of the levy, the property taxes accrued for the seller and the
5 buyer are the amount of the tax levy prorated to each in proportion to the periods of
6 time each both owned and occupied the homestead during the year to which the claim
7 relates. The seller may use the closing agreement pertaining to the sale of the
8 homestead, the property tax bill for the year before the year to which the claim
9 relates or the property tax bill for the year to which the claim relates as the basis for
10 computing property taxes accrued, but those taxes are allowable only for the portion
11 of the year during which the seller owned and occupied the sold homestead. If a
12 household owns and occupies 2 or more homesteads in the same calendar year,
13 property taxes accrued is the sum of the prorated property taxes accrued attributable
14 to the household for each of such homesteads. If the household owns and occupies
15 the homestead for part of the calendar year and rents a homestead for part of the
16 calendar year, it may include both the proration of taxes on the homestead owned and
17 rent constituting property taxes accrued with respect to the months the homestead
18 is rented in computing the amount of the claim under s. 71.54 (1). If a homestead is
19 an integral part of a multipurpose or multidwelling building, property taxes accrued
20 are the percentage of the property taxes accrued on that part of the multipurpose or
21 multidwelling building occupied by the household as a principal residence plus that
22 same percentage of the property taxes accrued on the land surrounding it, not
23 exceeding one acre, that is reasonably necessary for use of the multipurpose or
24 multidwelling building as a principal residence, except as the limitations of s. 71.54
25 (2) (b) apply. If the homestead is part of a farm, property taxes accrued are the

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1 property taxes accrued on up to 120 acres of the land contiguous to the claimant's
2 principal residence and include the property taxes accrued on all improvements to
3 real property located on such land, except as the limitations of s. 71.54 (2) (b) apply.

4 **SECTION 171.** 71.58 (8) of the statutes is amended to read:

5 71.58 (8) "Property taxes accrued" means property taxes, exclusive of special
6 assessments, delinquent interest and charges for service, levied on the farmland and
7 improvements owned by the claimant or any member of the claimant's household in
8 any calendar year under ch. 70, less the tax credit, if any, afforded in respect of the
9 property by s. 79.10. "Property taxes accrued" shall not exceed \$6,000. If farmland
10 is owned by a tax-option corporation, a limited liability company or by 2 or more
11 persons or entities as joint tenants, tenants in common or partners or is marital
12 property or survivorship marital property and one or more such persons, entities or
13 owners is not a member of the claimant's household, "property taxes accrued" is that
14 part of property taxes levied on the farmland, reduced by the tax credit under s.
15 79.10, that reflects the ownership percentage of the claimant and the claimant's
16 household. For purposes of this subsection, property taxes are "levied" when the tax
17 roll is delivered to the local treasurer or the county comptroller under s. 59.255 for
18 collection. If farmland is sold during the calendar year of the levy the "property taxes
19 accrued" for the seller is the amount of the tax levy, reduced by the tax credit under
20 s. 79.10, prorated to each in the closing agreement pertaining to the sale of the
21 farmland, except that if the seller does not reimburse the buyer for any part of those
22 property taxes there are no "property taxes accrued" for the seller, and the "property
23 taxes accrued" for the buyer is the property taxes levied on the farmland, reduced by
24 the tax credit under s. 79.10, minus, if the seller reimburses the buyer for part of the
25 property taxes, the amount prorated to the seller in the closing agreement. With the

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1 claim for credit under ss. 71.57 to 71.61, the seller shall submit a copy of the closing
2 agreement and the buyer shall submit a copy of the closing agreement and a copy of
3 the property tax bill.

4 **SECTION 172.** 71.74 (13) (a) of the statutes is amended to read:

5 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
6 additional tax in the same manner as other income or franchise taxes are collected.
7 If the income or franchise taxes are decreased upon direction of the department the
8 secretary of administration shall refund to the taxpayer such part of the
9 overpayment as was actually paid in cash, and the certification of the overpayment
10 by the department shall be sufficient authorization to the secretary of
11 administration for the refunding of the overpayment. No refund of income or
12 franchise tax shall be made by the secretary of administration unless the refund is
13 so certified. The part of the overpayment paid to the county and the local taxation
14 district shall be deducted by the secretary of administration in the secretary's next
15 settlement with the county and local treasurer or the county comptroller under s.
16 59.255.

17 **SECTION 173.** 71.91 (1) (a) of the statutes is amended to read:

18 71.91 (1) (a) *Income and franchise taxes.* Income and franchise taxes shall
19 become delinquent if not paid when due under s. 71.03 (8) (b) and (c), 71.24 (9) or
20 71.44 (4) (b), and the department shall immediately proceed to collect the same. For
21 the purpose of such collection the department or its duly authorized agent shall have
22 the same powers as conferred by law upon the county treasurer, county comptroller
23 under s. 59.255, county clerk, sheriff and district attorney.

24 **SECTION 174.** 74.01 (2) (a) of the statutes is amended to read:

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1 74.01 (2) (a) The amount of general property taxes collected by the taxation
2 district treasurer or county treasurer or the county comptroller under s. 59.255,
3 through the last day of the month preceding the date upon which settlement is
4 required, minus amounts previously settled or settled in full, by

5 **SECTION 175.** 74.07 of the statutes is amended to read:

6 **74.07 Treasurers responsible for collection.** The taxation district
7 treasurer and the county treasurer or the county comptroller under s. 59.255 shall
8 collect the general property taxes, special assessments, special taxes and special
9 charges shown in the tax roll.

10 **SECTION 176.** 74.11 (6) (b) of the statutes is amended to read:

11 74.11 (6) (b) All other payments shall be made to the county treasurer or the
12 county comptroller under s. 59.255.

13 **SECTION 177.** 74.11 (11) (a) of the statutes is amended to read:

14 74.11 (11) (a) All real property taxes, special charges and special taxes that
15 become delinquent shall be paid, together with interest and penalties charged from
16 the preceding February 1, to the county treasurer or the county comptroller under
17 s. 59.255. All special assessments that become delinquent shall be paid, together
18 with interest and penalties charged from the day after the due date of the first
19 installment or of the lump-sum payment.

20 **SECTION 178.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

21 74.11 (12) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district
22 treasurer or county treasurer, or county comptroller under s. 59.255 receives a
23 payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer
24 or comptroller shall apply the payment to the amounts due, including interest and
25 penalties, in the following order:

BILL**SECTION 179**

1 **SECTION 179.** 74.11 (12) (c) of the statutes is amended to read:

2 74.11 (12) (c) Paragraph (a) is not applicable to settlements with respect to
3 payments received by a county treasurer or a county comptroller under s. 59.255
4 after the county has settled in full for special charges, special assessments, special
5 taxes and real property taxes.

6 **SECTION 180.** 74.11 (12) (d) of the statutes is amended to read:

7 74.11 (12) (d) A treasurer or a county comptroller under s. 59.255, upon receipt
8 of a written request by a taxpayer to do so, shall apply any remaining portion of the
9 payment to personal property taxes after satisfying all other amounts due.

10 **SECTION 181.** 74.12 (10) (b) of the statutes is amended to read:

11 74.12 (10) (b) All real property taxes, special assessments, special charges and
12 special taxes that become delinquent and are not paid under par. (a) shall be paid,
13 together with interest and penalties charged from the preceding February 1, to the
14 county treasurer or the county comptroller under s. 59.255.

15 **SECTION 182.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

16 74.12 (11) (a) (intro.) Except as provided in pars. (c) and (d), if a taxation district
17 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 receives a
18 payment from a taxpayer which is not sufficient to pay all amounts due, the treasurer
19 or comptroller shall apply the payment to the amounts due, including interest and
20 penalties, in the following order:

21 **SECTION 183.** 74.12 (11) (c) of the statutes is amended to read:

22 74.12 (11) (c) Paragraph (a) is not applicable to settlements with respect to
23 payments received by a county treasurer or a county comptroller under s. 59.255
24 after the county has settled in full for special charges, special assessments, special
25 taxes and real property taxes.

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1 **SECTION 184.** 74.12 (11) (d) of the statutes is amended to read:

2 74.12 (11) (d) A treasurer or a county comptroller under s. 59.255, upon receipt
3 of a written request by a taxpayer to do so, shall apply any remaining portion of the
4 payment to personal property taxes after satisfying all other amounts due.

5 **SECTION 185.** 74.12 (12) (a) of the statutes is amended to read:

6 74.12 (12) (a) The taxation district treasurer shall retain the tax roll and make
7 collections through July 31. On or before August 15, the taxation district treasurer
8 shall return the tax roll to the county treasurer or the county comptroller under s.
9 59.255. The county treasurer or the county comptroller under s. 59.255 shall collect
10 all returned delinquent real property taxes, special assessments, special charges and
11 special taxes, together with interest and penalty assessed from the previous
12 February 1, as provided under s. 74.47.

13 **SECTION 186.** 74.12 (12) (b) of the statutes is amended to read:

14 74.12 (12) (b) The taxation district treasurer shall forward to the county
15 treasurer or the county comptroller under s. 59.255 all real property taxes, special
16 assessments, special charges and special taxes received which were not settled for
17 or retained for the taxation district under s. 74.30.

18 **SECTION 187.** 74.125 of the statutes is amended to read:

19 **74.125 Public depositories.** The taxation district treasurer ~~or~~ the county
20 treasurer, or the county comptroller under s. 59.255, as appropriate, may designate
21 one or more public depositories, among those previously designated under s. 34.05,
22 to which taxpayers may make payments under ss. 74.11 and 74.12. A receipt for such
23 payments issued by a designated public depository has the same legal status as a
24 receipt issued by the taxation district treasurer ~~or~~ the county treasurer, or the
25 county comptroller under s. 59.255.

BILL**SECTION 188**

1 **SECTION 188.** 74.23 (1) (a) 1. of the statutes is amended to read:

2 74.23 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.
3 59.255 all collections of special assessments or special charges levied under ch. 88.

4 **SECTION 189.** 74.23 (1) (a) 2. of the statutes is amended to read:

5 74.23 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.
6 59.255 all collections of special assessments, special charges and special taxes,
7 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
8 woodland and managed forest land taxes under ch. 77 shall be settled for under s.
9 74.25 (1) (a) 1. to 8.

10 **SECTION 190.** 74.25 (1) (a) 1. of the statutes is amended to read:

11 74.25 (1) (a) 1. Pay to the county treasurer or the county comptroller under s.
12 59.255 all collections of special assessments or special charges levied under ch. 88.

13 **SECTION 191.** 74.25 (1) (a) 2. of the statutes is amended to read:

14 74.25 (1) (a) 2. Pay to the proper treasurer or the county comptroller under s.
15 59.255 all collections of special assessments, special charges and special taxes,
16 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
17 woodland and managed forest land taxes under ch. 77 shall be settled for under
18 subds. 5. to 8.

19 **SECTION 192.** 74.25 (1) (a) 6. of the statutes is amended to read:

20 74.25 (1) (a) 6. Pay to the county treasurer or the county comptroller under s.
21 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
22 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
23 payments for closed lands under s. 77.84 (2) (b) and (bm).

24 **SECTION 193.** 74.25 (3) of the statutes is amended to read:

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1 74.25 (3) RETURN OF TAX ROLL. After completing the settlement procedures
2 required under sub. (1), the taxation district treasurer shall transfer the tax roll to
3 the county treasurer or the county comptroller under s. 59.255 as provided under s.
4 74.43 (1).

5 **SECTION 194.** 74.25 (4) of the statutes is amended to read:

6 74.25 (4) AMOUNTS NOT TIMELY RECEIVED FORWARDED TO COUNTY TREASURER OR
7 COMPTROLLER. The taxation district treasurer shall forward to the county treasurer
8 or the county comptroller under s. 59.255 all real property taxes, special
9 assessments, special charges and special taxes received which were not settled for
10 or retained for the taxation district.

11 **SECTION 195.** 74.27 of the statutes is amended to read:

12 **74.27 March settlement between counties and the state.** On or before
13 March 15, the county treasurer or the county comptroller under s. 59.255 shall send
14 to the secretary of administration the state's proportionate shares of taxes under ss.
15 74.23 (1) (b) and 74.25 (1) (b) 1. and 2.

16 **SECTION 196.** 74.29 (1) of the statutes is amended to read:

17 74.29 (1) On or before August 20, the county treasurer or the county
18 comptroller under s. 59.255 shall pay in full to the proper treasurer all real property
19 taxes, including taxes offset by the credit under s. 79.10 (5), and special taxes
20 included in the tax roll which have not previously been paid to, or retained by, the
21 proper treasurer. A county may, by resolution adopted by the county board, direct
22 the county treasurer or the county comptroller under s. 59.255 to pay in full to the
23 proper treasurer all special assessments and special charges included in the tax roll
24 which have not previously been paid to, or retained by, the proper treasurer.

25 **SECTION 197.** 74.30 (1) (a) of the statutes is amended to read:

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1 74.30 (1) (a) Pay to the county treasurer or the county comptroller under s.
2 59.255 all collections of special assessments or special charges levied under ch. 88.

3 **SECTION 198.** 74.30 (1) (b) of the statutes is amended to read:

4 74.30 (1) (b) Pay to the proper treasurer or the county comptroller under s.
5 59.255 all collections of special assessments, special charges and special taxes,
6 except that occupational taxes under ss. 70.40 to 70.421 and forest cropland,
7 woodland and managed forest land taxes under ch. 77 shall be settled for under pars.
8 (e) to (h).

9 **SECTION 199.** 74.30 (1) (f) of the statutes is amended to read:

10 74.30 (1) (f) Pay to the county treasurer or the county comptroller under s.
11 59.255 20% of collections of occupational taxes on coal docks, 20% of collections of the
12 taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and all collections of
13 payments for closed lands under s. 77.84 (2) (b) and (bm).

14 **SECTION 200.** 74.30 (1m) of the statutes is amended to read:

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

19 **SECTION 201.** 74.30 (2) (a) of the statutes is amended to read:

20 74.30 (2) (a) Pay to the proper treasurer or the county comptroller under s.
21 59.255 all collections of delinquent special assessments, special charges and special
22 taxes not previously settled for, as directed by sub. (1) (a) to (h).

23 **SECTION 202.** 74.30 (2) (b) of the statutes is amended to read:

24 74.30 (2) (b) Pay to each taxing jurisdiction within the district its proportionate
25 share of real property taxes collected, except that the taxation district treasurer shall

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1 pay the state's proportionate share to the county, and the county treasurer or the
2 county comptroller under s. 59.255 shall settle for that share under s. 74.29. As part
3 of that distribution, the taxation district treasurer shall retain for the taxation
4 district and for each tax incremental district within the taxation district and each
5 environmental remediation tax incremental district created by the taxation district
6 its proportionate share of real property taxes. The taxation district treasurer shall
7 also distribute to the county the proportionate share of real property taxes for each
8 environmental remediation tax incremental district created by the county.

9 **SECTION 203.** 74.31 (intro.) of the statutes is amended to read:

10 **74.31 Failure to settle timely.** (intro.) If the taxation district treasurer ~~or,~~
11 county treasurer, or county comptroller under s. 59.255 does not settle as required
12 under ss. 74.23 to 74.30:

13 **SECTION 204.** 74.37 (3) (c) of the statutes is amended to read:

14 74.37 (3) (c) If the governing body of the taxation district or county that has a
15 county assessor system determines that a tax has been paid which was based on an
16 excessive assessment, and that the claim for an excessive assessment has complied
17 with all legal requirements, the governing body shall allow the claim. The taxation
18 district ~~or,~~ county treasurer, or the county comptroller under s. 59.255 shall pay the
19 claim not later than 90 days after the claim is allowed.

20 **SECTION 205.** 74.42 (1) of the statutes is amended to read:

21 74.42 (1) CHARGE BACK. No earlier than February 2 and no later than April 1,
22 the taxation district treasurer may charge back to each taxing jurisdiction within the
23 taxation district, except this state, its proportionate share of those personal property
24 taxes for which the taxation district settled in full the previous year, which were
25 delinquent at the time of settlement, which have not been collected in the intervening

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1 year, and which remain delinquent, if the taxes are owed by an entity that has ceased
2 operations, or filed a petition for bankruptcy, or are due on personal property that
3 has been removed from the next assessment roll. At the same time, if there are
4 charge-backs, the taxation district treasurer shall charge back to the county the
5 state's proportionate share of those taxes. No later than the first May 1 after receipt
6 of a notice of a charge-back, the taxing jurisdiction shall pay to the taxation district
7 treasurer the amount due, and the state shall pay to the proper county treasurer or
8 the county comptroller under s. 59.255 the amount due.

9 **SECTION 206.** 74.43 (1) (intro.) of the statutes is amended to read:

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

16 **SECTION 207.** 74.43 (2) of the statutes is amended to read:

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

25 **SECTION 208.** 74.43 (3) of the statutes is amended to read:

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1 74.43 (3) COUNTY TREASURER, COMPTROLLER TO ACCEPT UNPAID TAXES. If the roll
2 is delivered under sub. (1), the county treasurer or the county comptroller under s.
3 59.255 shall accept all unpaid real property taxes, special assessments, special
4 charges and special taxes contained in the tax roll.

5 **SECTION 209.** 74.45 (title) of the statutes is amended to read:

6 **74.45 (title) Certificate of delinquent taxes; endorsement of treasurer's**
7 **or comptroller's bond.**

8 **SECTION 210.** 74.45 (1) of the statutes is amended to read:

9 74.45 (1) CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER OR
10 COMPTROLLER. After the taxation district treasurer transfers the tax roll under s.
11 74.12 or 74.43, the county treasurer or the county comptroller under s. 59.255 shall
12 prepare a certificate of the amount that is delinquent on real property and the
13 amount that is not delinquent but payable in subsequent installments on real
14 property and the amount of delinquent special assessments, special charges and
15 special taxes.

16 **SECTION 211.** 74.45 (2) of the statutes is amended to read:

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

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1 his or her sureties are subject to action upon the bond for all deficiencies and
2 damages resulting from the false return.

3 **SECTION 212.** 74.47 (3) (a) of the statutes is amended to read:

4 74.47 (3) (a) All interest and penalties collected by the county treasurer or the
5 county comptroller under s. 59.255 on payments of real property taxes and special
6 taxes shall be retained by the county treasurer or the county comptroller under s.
7 59.255 for the county.

8 **SECTION 213.** 74.47 (3) (b) of the statutes is amended to read:

9 74.47 (3) (b) All interest and penalties on payments of delinquent special
10 assessments and special charges collected by the county treasurer or the county
11 comptroller under s. 59.255 of a county which settles for unpaid special assessments
12 and special charges under s. 74.29 shall be retained by the county treasurer or the
13 county comptroller under s. 59.255 for the county.

14 **SECTION 214.** 74.47 (3) (c) (intro.) of the statutes is amended to read:

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

21 **SECTION 215.** 74.47 (3) (f) of the statutes is amended to read:

22 74.47 (3) (f) All penalties on payments of delinquent special assessments and
23 special charges collected by the county treasurer or the county comptroller under s.
24 59.255 of a county which does not settle for unpaid special assessments and special

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

3 **SECTION 216.** 74.485 (2) (intro.) of the statutes is amended to read:

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

16 **SECTION 217.** 74.485 (4) (b) of the statutes is amended to read:

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

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1 succeeding taxable year, the person shall pay the conversion charge with interest at
2 the rate of 1% a month, or fraction of a month, from the date that the treasurer or
3 the county comptroller under s. 59.255 granted a deferral to the date that the
4 conversion charge is paid.

5 **SECTION 218.** 74.485 (8) of the statutes is amended to read:

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

13 **SECTION 219.** 74.49 (1) of the statutes is amended to read:

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

19 **SECTION 220.** 74.49 (2) (a) (intro.) of the statutes is amended to read:

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

25 **SECTION 221.** 74.51 (2) of the statutes is amended to read:

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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.

7 **SECTION 222.** 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 under s. 59.255,
14 who shall subtract it from the amount owed for purposes of sub. (4).

15 **SECTION 223.** 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.

21 **SECTION 224.** 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
25 entered into under s. 74.83, the county treasurer or the county comptroller under s.

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1 59.255 shall issue or reissue tax certificates to the city on all property for which the
2 delinquent taxes have been paid.

3 **SECTION 225.** 74.59 (1) (a) (intro.) of the statutes is amended to read:

4 74.59 (1) (a) (intro.) Within 90 days after issuance of the tax certificate under
5 s. 74.57, the county treasurer or the county comptroller under s. 59.255 shall mail
6 a notice to each owner of record, as shown in the tax roll, of property included in the
7 certificate for which real property taxes, special assessments, special charges or
8 special taxes remain unpaid as of the date the notice is mailed. Unless it is issued
9 by a city authorized to act under s. 74.87, the notice shall state all of the following:

10 **SECTION 226.** 74.59 (1) (a) 2. of the statutes is amended to read:

11 74.59 (1) (a) 2. That the records showing the delinquency under subd. 1. are
12 available for inspection in the treasurer's office or in the office of the county
13 comptroller under s. 59.255.

14 **SECTION 227.** 74.59 (2) of the statutes is amended to read:

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

19 **SECTION 228.** 74.59 (3) (intro.) of the statutes is amended to read:

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

25 **SECTION 229.** 74.61 (1) of the statutes is amended to read:

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1 74.61 (1) ERROR DISCOVERED. If the treasurer or the county comptroller under
2 s. 59.255 determines that the description of any property in a tax certificate is
3 erroneous, the treasurer or comptroller shall direct the assessor of the taxation
4 district in which the property is located to prepare and deliver to the county treasurer
5 or comptroller an affidavit that provides a correct description of the property.

6 **SECTION 230.** 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).

13 **SECTION 231.** 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.

20 **SECTION 232.** 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
25 and shall sign the verification. Any tax certificate corrected under this section is

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1 valid as of the date the tax certificate was originally issued, and any tax deed or
2 equivalent evidence of title issued on the corrected tax certificate is valid.

3 **SECTION 233.** 74.63 (intro.) of the statutes is amended to read:

4 **74.63 Retention of tax certificate and other information.** (intro.)

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

8 **SECTION 234.** 74.65 (1) of the statutes is amended to read:

9 74.65 (1) EXCLUDED FROM TAX CERTIFICATE. A tax certificate may not, at the time
10 of issuance, include real property which was acquired by the state after taxes have
11 become a lien on the property. Within a reasonable time after the tax roll in which
12 the delinquent real property taxes, special charges, special taxes or special
13 assessments charged to such property are included is delivered to the county
14 treasurer, or the county comptroller under s. 59.255, under s. 74.43, or within a
15 reasonable time after a delinquency occurs, if it occurs after delivery of the tax roll
16 to the county treasurer or the county comptroller under s. 59.255, or, if the roll is
17 retained by a city authorized to act under s. 74.87, on or before July 1, the treasurer
18 or comptroller shall certify to the state agency acquiring the property the amount of
19 the delinquency, including interest and penalty, and include the description of the
20 property contained in the tax roll. Within a reasonable time after receipt of the
21 certification from the treasurer or the county comptroller under s. 59.255, the state
22 agency shall transmit the certification and a voucher to the department of
23 administration, directing that the amount of delinquency, including interest and
24 penalty, be paid.

25 **SECTION 235.** 74.65 (2) of the statutes is amended to read:

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1 74.65 (2) NO TAX DEEDS ISSUED. No tax deed or equivalent evidence of title may
2 be issued for real property which is acquired by the state after a tax certificate which
3 included the property was issued. A state agency which purchases property which
4 is included on an outstanding tax certificate shall pay to the treasurer or the county
5 comptroller under s. 59.255 an amount sufficient to redeem the property. If by
6 mistake a tax deed or equivalent evidence of title is issued contrary to this subsection
7 and the state brings an action to set aside the deed or equivalent evidence of title,
8 the court shall require, as a condition of relief, that the state indemnify the county,
9 city authorized to act under s. 74.87 or persons having an interest in the property
10 which is founded upon the tax deed or equivalent evidence of title.

11 **SECTION 236.** 74.69 (3) (b) of the statutes is amended to read:

12 74.69 (3) (b) Any person required to pay interest or a penalty because of a late
13 payment may, within 10 days of payment of interest or a penalty, but not later than
14 December 1 of the year that the general property tax, special tax, special charge or
15 special assessment was due, file a written request with the county treasurer or the
16 county comptroller under s. 59.255 requesting that the county board find that the
17 late payment was timely under sub. (1) because the sole reason it was not timely was
18 a delay or administrative error on the part of the U.S. postal service. The county
19 board shall act on the request within 30 days after receipt of the request by the
20 treasurer or the county comptroller under s. 59.255.

21 **SECTION 237.** 74.69 (3) (c) of the statutes is amended to read:

22 74.69 (3) (c) The county board shall find that a late payment was timely under
23 sub. (1) if it determines that the sole reason the payment was not timely was a delay
24 or administrative error by the U.S. postal service. If it so finds, the county board shall
25 direct that any interest or penalty paid because of the late payment be reimbursed

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1 to the taxpayer by the taxation district or county which collected the interest or
2 penalty. A taxation district treasurer ~~or~~, county treasurer, or county comptroller
3 under s. 59.255 shall comply with a directive issued under this paragraph within 10
4 days.

5 **SECTION 238.** 74.69 (3) (e) of the statutes is amended to read:

6 74.69 (3) (e) This subsection does not affect the authority of a taxation district
7 treasurer ~~or~~, county treasurer, or county comptroller under s. 59.255 to consider
8 payment timely under sub. (1) if the treasurer or comptroller concludes that the
9 payment fails to satisfy the requirements of sub. (1) solely due to a delay or
10 administrative error by the U.S. postal service.

11 **SECTION 239.** 74.71 of the statutes is amended to read:

12 **74.71 Treasurer's receipts.** When a taxation district treasurer pays money
13 to a county treasurer or a county comptroller under s. 59.255 under this chapter, the
14 county treasurer or the county comptroller under s. 59.255 shall give the taxation
15 district treasurer a receipt prescribed by the department of revenue for the amount
16 paid.

17 **SECTION 240.** 74.75 of the statutes is amended to read:

18 **74.75 Vacancies in office; how taxes collected.** If property within a
19 taxation district is not assessed because of a vacancy in a county, city, village or town
20 office, the department of revenue shall appoint a person certified under s. 73.09 to
21 perform the functions of the office of assessor. If property taxes, special charges,
22 special assessments or special taxes are not collected on property because of a
23 vacancy in a city, other than a city authorized to proceed under s. 74.87, village or
24 town office, the county treasurer or the county comptroller under s. 59.255 shall
25 perform the functions of taxation district treasurer.

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1 **SECTION 241.** 74.87 (6) (c) of the statutes is amended to read:

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

5 **SECTION 242.** 74.87 (8) of the statutes is amended to read:

6 74.87 (8) RETURN OF TAX ROLL. On or before February 25, the treasurer of a city
7 acting under this section shall return the duplicate county tax roll to the county
8 treasurer or the county comptroller under s. 59.255. The city treasurer shall collect
9 delinquent city general property taxes, special assessments and special charges as
10 provided in the city charter, except that the city treasurer shall certify all delinquent
11 taxes levied by a metropolitan sewerage district that is created under ss. 200.21 to
12 200.65 to the county treasurer or the county comptroller under s. 59.255 for
13 collection.

14 **SECTION 243.** 75.01 (1) (b) of the statutes is amended to read:

15 75.01 (1) (b) Any person, prior to the recording of a tax deed based on a tax
16 certificate issued on land for nonpayment of taxes, may redeem the land described
17 in the tax certificate. Redemption shall be made by paying to the county treasurer
18 or the county comptroller under s. 59.255 the amount of the unpaid taxes stated in
19 the tax certificate plus the interest and penalty as provided under s. 74.47, computed
20 from the date of accrual as specified in the tax certificate plus any other charges
21 authorized by law to be imposed on the tax certificate following its issuance. If there
22 is a redemption before the recording, the tax deed, as it relates to the land redeemed,
23 shall be void.

24 **SECTION 244.** 75.01 (4) (a) of the statutes is amended to read:

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1 75.01 (4) (a) Redemption of land subject to a tax certificate may be made in
2 partial payments of not less than \$20, unless the county treasurer or the county
3 comptroller under s. 59.255 agrees to accept a smaller amount. The making of partial
4 payments shall not operate to extend the period of redemption.

5 **SECTION 245.** 75.04 of the statutes is amended to read:

6 **75.04 Redemption receipt and entries.** Upon the redemption of any lands
7 subject to a tax certificate by payment to the county treasurer or the county
8 comptroller under s. 59.255, the treasurer or comptroller shall execute to the person
9 so redeeming a receipt specifying the land redeemed and the amount of the
10 redemption money paid on each parcel separately. The treasurer or comptroller shall
11 enter on the tax certificate the information required under s. 74.57 (4) (d).

12 **SECTION 246.** 75.05 (intro.) of the statutes is amended to read:

13 **75.05 Disposition of redemption money.** (intro.) The county treasurer or
14 the county comptroller under s. 59.255 shall distribute and retain funds paid to
15 redeem land subject to a tax certificate as follows:

16 **SECTION 247.** 75.05 (5) of the statutes is amended to read:

17 75.05 (5) Payments of delinquent special assessments or special charges for
18 which the county did not settle for under s. 74.29, plus any interest, shall be paid
19 within 15 days after the last day of the month in which the payments were received
20 by the county treasurer or the county comptroller under s. 59.255 to the taxing
21 jurisdiction which levied the special assessment or special charge. Penalties on
22 special assessments and special charges for which the county did not settle for under
23 s. 74.29 shall be retained by the county.

24 **SECTION 248.** 75.07 (1) of the statutes is amended to read:

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1 75.07 (1) Each county treasurer or the county comptroller under s. 59.255 shall,
2 at least 6 and not more than 10 months before the expiration of the time for
3 redeeming lands subject to a tax certificate, except lands subject to s. 75.521 that are
4 located in a city authorized to proceed under s. 74.87, cause to be published as a class
5 2 notice, under ch. 985, in the county in which the lands are located, a list of all
6 unredeemed lands, specifying each tract or lot, the name of the person to whom
7 assessed, if any, and the amount of taxes, charges and interest, calculated to the last
8 day of redemption, due on each parcel, together with a notice that unless such lands
9 are redeemed on or before the last day of redemption, which shall be specified, they
10 will be conveyed to the county. The county treasurer or the county comptroller under
11 s. 59.255, for the purpose of such list, may condense such descriptions when such
12 condensed description will reasonably describe the premises.

13 **SECTION 249.** 75.07 (2) (a) of the statutes is amended to read:

14 75.07 (2) (a) Before publishing such list such treasurer or county comptroller
15 under s. 59.255 shall carefully compare the same with the tax certificate describing
16 the lands to be included in the list to be published. If upon such examination there
17 be found any omission or erroneous description in the tax certificate, such parcel of
18 land in the description of which the omission or error shall occur shall not be
19 advertised for redemption, but shall be deleted from the tax certificate in which it
20 was originally included and placed in the next-issued tax certificate.

21 **SECTION 250.** 75.07 (2) (b) of the statutes is amended to read:

22 75.07 (2) (b) If the number of the description in the lists of lands to be advertised
23 for redemption by the county treasurer or the county comptroller under s. 59.255
24 shall exceed 3,000, the treasurer or comptroller shall then let by contract the
25 publication of such list to the lowest bidder upon a notice, written or printed, to be

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1 delivered to and left with the publisher or one of the publishers of each newspaper
2 printed as aforesaid, at least 10 days prior to the time at which such contract shall
3 be let.

4 **SECTION 251.** 75.07 (2) (c) of the statutes is amended to read:

5 75.07 (2) (c) Any county treasurer or county comptroller under s. 59.255 who
6 shall willfully refuse or neglect to perform any duty required by this section or who
7 shall keep back and not report any unredeemed lands for the purpose of evading its
8 provisions shall forfeit the full amount of the penalty of the treasurer's or
9 comptroller's official bond, one half of which, when collected, shall be paid to the
10 person prosecuting therefor and the residue into the treasury of the state for the use
11 of the school fund; provided further, that no county treasurer or county comptroller
12 under s. 59.255 shall be liable to any penalty for causing such publication to be made
13 in a weekly newspaper published in such county for the length of time hereinbefore
14 named prior to the date of the treasurer's or comptroller's notice, when by reason of
15 accident or other cause more than one week has intervened between the dates of the
16 actual issue of such newspaper to subscribers, if such delay at any one time shall not
17 have exceeded 3 days; but every such newspaper, for the purpose of this section shall
18 be deemed to have been regularly published once in each week as hereinbefore
19 provided.

20 **SECTION 252.** 75.09 of the statutes is amended to read:

21 **75.09 Notice, how posted.** If no newspaper be published in such county the
22 county treasurer or the county comptroller under s. 59.255 shall also, at least 3
23 months previous to the time limited for the redemption of any lands subject to a tax
24 certificate, cause to be posted up copies of the list and notice specified in s. 75.07 in

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1 at least 4 public places in the county, one of which copies shall be posted up in some
2 conspicuous place in the treasurer's or comptroller's office.

3 **SECTION 253.** 75.10 of the statutes is amended to read:

4 **75.10 Mistake in notice.** Whenever, by mistake or otherwise, such treasurer
5 or county comptroller under s. 59.255 neglects or fails to include in the treasurer's
6 or comptroller's published list any such tract or tracts of land or to publish such list
7 in accordance with the requirements of law, the same may be published at any time
8 within 2 years after the expiration of the period of redemption. Such publication
9 shall be made in the same manner and for the same time as prescribed in the
10 preceding sections, and such treasurer or comptroller shall specify in the treasurer's
11 or comptroller's notice accompanying such published list when the time for making
12 redemption of such lands from such sale will expire, which time shall not be less than
13 6 nor more than 10 months from the expiration of the full 2 weeks required for the
14 aforesaid publication. All tax deeds made upon such tracts of land after the
15 expiration of the regular period of redemption shall, after the expiration of such
16 extended period of redemption, be as valid and effectual as if such publication had
17 been made at the time required in such section.

18 **SECTION 254.** 75.105 (3) of the statutes is amended to read:

19 75.105 (3) ADMINISTRATION. Upon the cancellation of all or a portion of real
20 property taxes under sub. (2), the county treasurer or the county comptroller under
21 s. 59.255 shall execute and provide to the owner of the property a statement
22 identifying the property for which taxes have been canceled and shall enter on the
23 tax certificate the date upon which the taxes were canceled and the amount of taxes
24 canceled.

25 **SECTION 255.** 75.12 (3) of the statutes is amended to read:

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1 75.12 (3) The notice of application for tax deed may be served by the county
2 treasurer or the county comptroller under s. 59.255 or any person acting for the
3 treasurer or comptroller. The notice shall be served in the manner that service of a
4 summons in a court of record is made, or by certified mail, with return receipt of the
5 addressee only demanded. If notice cannot be given by use of either of the foregoing
6 methods, the county treasurer, the county comptroller under s. 59.255, or the
7 treasurer's or comptroller's agent shall make an affidavit setting forth the effort to
8 make service, the inability to do so, and shall file the affidavit with the county clerk.
9 In such cases the notice shall be published by the county treasurer or the county
10 comptroller under s. 59.255 as a class 3 notice, under ch. 985, in the county. The
11 affidavit of the county treasurer, the county comptroller under s. 59.255, or the
12 treasurer's or comptroller's agent as to inability to secure service personally or by
13 certified mail, together with proof of publication of the notice, shall be deemed
14 completed service of the notice of application for tax deed.

15 **SECTION 256.** 75.12 (4) of the statutes is amended to read:

16 75.12 (4) Before the tax deed is issued, proof of service, or the returned certified
17 mail receipt, or proof of publication of the notice of application for tax deed shall be
18 filed with the officer authorized by law to issue the tax deed, and a copy of the proof
19 of service, returned certified mail receipt, or proof of publication with evidence of the
20 cost of publication shall be retained by the county treasurer or the county comptroller
21 under s. 59.255. A person subsequently redeeming a lot or tract of land, or any part
22 or interest therein, shall pay in addition to the amount required to redeem the lot or
23 tract, \$1.50 for each person served with the notice or, if notice is sent by certified mail,
24 the cost of sending any notices by certified mail, plus the cost of publication of the
25 notice. If there is no occupant of the lands as hereinbefore defined, the county

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1 treasurer or the county comptroller under s. 59.255 shall file an affidavit to that
2 effect with the officer authorized by law to issue the tax deed.

3 **SECTION 257.** 75.14 (2) of the statutes is amended to read:

4 75.14 (2) The county clerk shall not issue a deed of any parcel of land until by
5 carefully comparing the advertised list of the same for redemption with the tax
6 certificate, the clerk shall find that the description of such parcel of land so to be
7 conveyed has been correctly and fully published, in such advertised list of
8 redemptions; and if upon such examination the county clerk shall find any error or
9 omission in any such advertised description the clerk shall enter opposite the
10 description of said land in the tax certificate a statement of the fact of such error or
11 omission. If the description of said land in the tax certificate is in error, the county
12 board shall cause such certificate to be canceled, as it relates to that parcel, and direct
13 the county treasurer or the county comptroller under s. 59.255 to correct the
14 description thereof, using the procedure under s. 74.61, and include the parcel in the
15 tax certificate next issued under s. 74.57. If the error or omission is in only the
16 advertised list of redemptions, the county treasurer or the county comptroller under
17 s. 59.255 shall correct and readvertise the same for redemption in the next such
18 publication and the period of redemption shall be extended thereby an additional
19 year.

20 **SECTION 258.** 75.144 (2) (c) of the statutes is amended to read:

21 75.144 (2) (c) The treasurer of the county or the county comptroller under s.
22 59.255 seeking to transfer title to property under this chapter shall mail the notice
23 under par. (a), at least 8 weeks before the date that title to the property will be
24 transferred, to the last-known address of each owner of an interest in other real
25 property that has a common boundary with the property. The treasurer or the county

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1 comptroller under s. 59.255 shall attach a list containing the legal description of the
2 property to the notice. The notice shall appear in at least 10-point boldface type or
3 its equivalent and shall read as follows:

4 NOTICE REGARDING TRANSFER
5 OF ADJACENT PROPERTY

6 TAKE NOTICE THAT ANY PERSON THAT HAS OR CLAIMS TO HAVE A
7 RIGHT, TITLE OR INTEREST IN ANY REAL PROPERTY THAT IS DESCRIBED
8 IN THE ATTACHED LIST IS HEREBY NOTIFIED THAT (name of the county)
9 WILL TRANSFER TITLE TO THE REAL PROPERTY DESCRIBED IN THE
10 ATTACHED LIST ON (date of transfer of title).

11 TAKE FURTHER NOTICE THAT YOU ARE RECEIVING THIS NOTICE
12 BECAUSE YOU HAVE AN INTEREST IN REAL PROPERTY THAT BORDERS ON
13 A PIECE OF REAL PROPERTY DESCRIBED IN THE ATTACHED LIST. THE
14 TREASURER OR COMPTROLLER OF (name of the county) HAS A COPY OF
15 A SURVEY OF ALL REAL PROPERTY THAT IS DESCRIBED IN THE ATTACHED
16 LIST. THE SURVEY SHOWS THE SIZE AND LOCATION OF THE REAL
17 PROPERTY, ITS EXTERIOR BOUNDARIES, THE LOCATION OF ANY VISIBLE
18 STRUCTURES ON THE PROPERTY, THE DIMENSIONS OF ANY PRINCIPAL
19 BUILDINGS ON THE PROPERTY AND ANY BOUNDARY FENCES, APPARENT
20 EASEMENTS, ROADWAYS AND VISIBLE ENCROACHMENTS. YOU MAY
21 WISH TO LOOK AT THE SURVEY TO MAKE SURE THAT YOU DO NOT CLAIM
22 ANY RIGHT, TITLE OR INTEREST IN THE REAL PROPERTY. IF YOU BELIEVE
23 THAT THE SURVEY SHOWS THAT SOME OF THE REAL PROPERTY TO BE
24 TRANSFERRED BELONGS TO YOU, YOU HAVE THE RIGHT TO ATTEMPT TO

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1 PROVE THAT THE REAL PROPERTY BELONGS TO YOU UNDER THE
2 WISCONSIN LAW AND YOU MAY WISH TO CONSULT AN ATTORNEY.

3 **SECTION 259.** 75.16 of the statutes is amended to read:

4 **75.16 Deed, by whom executed; form.** All deeds of lands given under s.
5 75.14 shall be executed by the county clerk in the name of the state of Wisconsin and
6 of the county as the grantors therein, and shall be substantially in the following or
7 other equivalent form:

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

9 Whereas,, treasurer or the county comptroller under s. 59.255 of the county
10 of, has deposited in the office of the county clerk of the county of, in the state
11 of Wisconsin, a tax certificate of said county, whereby it appears, as the fact is, that
12 the following described piece (or pieces) or parcel (or parcels) of land lying and being
13 situated in the county of, to wit: (Here describe the lands) was (or were) included
14 in the tax certificate issued to the county of on, (date), for the
15 nonpayment of real property taxes, special assessments, special charges or special
16 taxes, in the amount of dollars and cents, in the whole, which sum was the
17 amount assessed and due and unpaid on said tract (or several tracts) of land, and
18 whereas it further appears, as the fact is, that the owner (or owners) or claimant (or
19 claimants) of said land has (or have) not redeemed from said certificate the lands
20 which were included as aforesaid, and said lands continue to remain unredeemed,
21 whereby said described lands have become forfeited and the said county is entitled
22 to a conveyance thereof:

23 Now, therefore, know all by these presents that the county of, in said state,
24 and the state of Wisconsin, in conformity to law, have given and hereby do give, grant
25 and convey the tract (or several tracts) of land above described, together with the

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1 hereditaments and appurtenances, to the said county of and its assigns, to their
2 sole use and benefit forever.

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

8 [L. S.]

9 A. B.

10 (Here give official designation.)

11 Done in presence of

12

13

14 **SECTION 260.** 75.20 (2) of the statutes is amended to read:

15 75.20 (2) COUNTY TREASURER OR COMPTROLLER TO CANCEL ALL OUTLAWED TAXES.

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

25 **SECTION 261.** 75.20 (3) of the statutes is amended to read: