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1 department of the county. This section is not applicable to the clerk of circuit court
2 or any other depository specifically designated by a court of law or by a donor or other
3 bailor even if the other depository retains control over such funds and the ultimate
4 disposition. The ~~treasurer~~ comptroller may commingle this cash with general
5 revenue cash and subject these funds to a common investment policy. Any interest
6 earned on such investment reverts to the general fund of the county.

7 **SECTION 108.** 59.85 (1) (d) of the statutes is amended to read:

8 59.85 (1) (d) "County" means any county having a population of 500,000
9 750,000 or more.

10 **SECTION 109.** 59.85 (7) (a) of the statutes is amended to read:

11 59.85 (7) (a) All appropriation bonds shall be registered by the county clerk or
12 ~~county treasurer~~ comptroller of the county issuing the appropriation bonds, or such
13 other officers or agents, including fiscal agents, as the board may determine. After
14 registration, no transfer of an appropriation bond is valid unless made by the
15 registered owner's duly authorized attorney, on the records of the county and
16 similarly noted on the appropriation bond. The county may treat the registered
17 owner as the owner of the appropriation bond for all purposes. Payments of principal
18 and interest shall be by electronic funds transfer, check, share draft, or other draft
19 to the registered owner at the owner's address as it appears on the register, unless
20 the board has otherwise provided. Information in the register is not available for
21 inspection and copying under s. 19.35 (1). The board may make any other provision
22 respecting registration as it considers necessary or desirable.

23 **SECTION 110.** 59.85 (7) (b) of the statutes is amended to read:

24 59.85 (7) (b) The board may appoint one or more trustees or fiscal agents for
25 each issue of appropriation bonds. The ~~county treasurer~~ comptroller may be

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1 designated as the trustee and the sole fiscal agent or as cofiscal agent for any issue
2 of appropriation bonds. Every other fiscal agent shall be an incorporated bank or
3 trust company authorized by the laws of the United States or of the state in which
4 it is located to conduct banking or trust company business. There may be deposited
5 with a trustee, in a special account, moneys to be used only for the purposes expressly
6 provided in the resolution authorizing the issuance of appropriation bonds or an
7 agreement between the county and the trustee. The board may make other
8 provisions respecting trustees and fiscal agents as the board considers necessary or
9 desirable and may enter into contracts with any trustee or fiscal agent containing
10 such terms, including compensation, and conditions in regard to the trustee or fiscal
11 agent as the board considers necessary or desirable.

12 **SECTION 111.** 59.85 (7) (d) of the statutes is amended to read:

13 59.85 (7) (d) Unless otherwise directed by the board, every appropriation bond
14 paid or otherwise retired shall be marked "canceled" and delivered to the county
15 ~~treasurer~~ comptroller, or to such other fiscal agent as applicable with respect to the
16 appropriation bond, who shall destroy them and deliver a certificate to that effect to
17 the county clerk.

18 **SECTION 112.** 61.25 (8) of the statutes is amended to read:

19 61.25 (8) To make and deliver to the village treasurer a tax roll and to make
20 and transmit to the county treasurer or the county comptroller under s. 59.255, on
21 forms provided by the department of revenue, a statement showing the total amount
22 of all taxes levied in the village.

23 **SECTION 113.** 61.25 (10) of the statutes is amended to read:

24 61.25 (10) To notify the treasurer, or the comptroller under s. 59.255, of the
25 county in which the village is located, by February 20, of the proportion of property

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1 tax revenue and of the credits under s. 79.10 that is to be disbursed by the taxation
2 district treasurer to each taxing jurisdiction located in the village.

3 **SECTION 114.** 63.01 (4) of the statutes is amended to read:

4 63.01 (4) Each member of the commission shall receive such salary as the
5 county board shall determine, which shall not be less than \$200 for service performed
6 in any one year. Such compensation shall be paid by the county treasurer or the
7 county comptroller under s. 59.255 on the certificate of the director of personnel,
8 countersigned by the county auditor, if any.

9 **SECTION 115.** 63.03 (2) (jm) of the statutes is created to read:

10 63.03 (2) (jm) Deputy county comptroller under s. 59.255 (2).

11 **SECTION 116.** 66.0114 (1) (bm) of the statutes is amended to read:

12 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
13 collected to the treasurer of the city, village, town sanitary district, or public inland
14 lake protection and rehabilitation district in whose behalf the sum was paid, except
15 that all jail surcharges imposed under ch. 814 shall be remitted to the county
16 treasurer or the county comptroller under s. 59.255, within 20 days after their receipt
17 by the official. If timely remittance is not made, the treasurer or comptroller may
18 collect the payment of the officer by action, in the name of the office, and upon the
19 official bond of the officer, with interest at the rate of 12% per year from the date on
20 which it was due. In the case of any other costs, fees, and surcharges imposed under
21 ch. 814, the treasurer of the city, village, town sanitary district, or public inland lake
22 protection and rehabilitation district shall remit to the secretary of administration
23 the amount required by law to be paid on the actions entered during the preceding
24 month on or before the first day of the next succeeding month. The governing body
25 of the city, village, town sanitary district, or public inland lake protection and

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1 rehabilitation district shall by ordinance designate the official to receive the
2 penalties and the terms under which the official qualifies.

3 **SECTION 117.** 66.0114 (3) (c) of the statutes is amended to read:

4 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
5 for the violation of any traffic regulation in conformity with ch. 348 shall be
6 transmitted to the county treasurer or the county comptroller under s. 59.255 if the
7 violation occurred on an interstate highway, a state trunk highway, or a highway
8 over which the local highway authority does not have primary maintenance
9 responsibility. The county treasurer or the county comptroller under s. 59.255 shall
10 then make payment to the secretary of administration as provided in s. 59.25 (3) (L).

11 **SECTION 118.** 66.0235 (5) of the statutes, as affected by 2011 Wisconsin Act 32,
12 is amended to read:

13 66.0235 (5) APPORTIONMENT BOARD. The boards or councils of the local
14 governmental units, or committees selected for that purpose, acting together,
15 constitute an apportionment board. When a local governmental unit is dissolved
16 because all of its territory is transferred the board or council of the local
17 governmental unit existing at the time of dissolution shall, for the purpose of this
18 section, continue to exist as the governing body of the local governmental unit until
19 there has been an apportionment of assets by agreement of the interested local
20 governmental units or by an order of the circuit court. After an agreement for
21 apportionment of assets has been entered into between the interested local
22 governmental units, or an order of the circuit court becomes final, a copy of the
23 apportionment agreement, or of the order, certified to by the clerks of the interested
24 local governmental units, shall be filed with the department of revenue, the
25 department of natural resources, the department of transportation, the state

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1 superintendent of public instruction, the department of administration, and with
2 any other department or agency of the state from which the town may be entitled by
3 law to receive funds or certifications or orders relating to the distribution or
4 disbursement of funds, with the county treasurer or the county comptroller under s.
5 59.255, with the treasurer of any local governmental unit, or with any other entity
6 from which payment would have become due if the dissolved local governmental unit
7 had continued in existence. Subject to ss. 79.006 and 86.303 (4), payments of forest
8 crop taxes under s. 77.05, of transportation aids under s. 20.395, of state aids for
9 school purposes under ch. 121, payments for managed forest land under subch. VI
10 of ch. 77 and all payments due from a department or agency of the state, from a
11 county, from a local governmental unit, or from any other entity from which
12 payments would have become due if the dissolved local governmental unit had
13 continued in existence, shall be paid to the interested local governmental unit as
14 provided by the agreement for apportionment of assets or by any order of
15 apportionment by the circuit court and the payments have the same force and effect
16 as if made to the dissolved local governmental unit.

17 **SECTION 119.** 66.0309 (14) (a) of the statutes is amended to read:

18 66.0309 (14) (a) For the purpose of providing funds to meet the expenses of a
19 regional planning commission, the commission shall annually on or before October
20 1 prepare and approve a budget reflecting the cost of its operation and services to the
21 local governmental units within the region. The amount of the budget charged to any
22 local governmental unit shall be in the proportion of the equalized value for tax
23 purposes of the land, buildings, and other improvements on the land of the local
24 governmental unit, within the region, to the total equalized value within the region.
25 The amount charged to a local governmental unit shall not exceed .003 percent of

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1 equalized value under its jurisdiction and within the region, unless the governing
2 body of the unit expressly approves the amount in excess of that percentage. All tax
3 or other revenues raised for a regional planning commission shall be forwarded by
4 the treasurer of the local unit or the county comptroller under s. 59.255 to the
5 treasurer of the commission on written order of the treasurer of the commission.

6 **SECTION 120.** 66.0505 (3) (a) 1. of the statutes is amended to read:

7 66.0505 (3) (a) 1. Notwithstanding the provisions of s. 59.10 (1) (c), (2) (c), (3)
8 (f) to (j), 60.32, 61.193, 61.32, or 62.09 (6), an elective officer may send written
9 notification to the clerk and treasurer of the political subdivision, or the county
10 comptroller under s. 59.255, on whose governing body he or she serves that he or she
11 wishes to refuse to accept the salary that he or she is otherwise entitled to receive.

12 **SECTION 121.** 66.0505 (3) (a) 4. of the statutes is amended to read:

13 66.0505 (3) (a) 4. If a clerk and treasurer or the county comptroller under s.
14 59.255 receive notification as described in subd. 2. or 3., the treasurer or comptroller
15 may not pay the elective officer his or her salary during the time period to which the
16 notification applies. Upon receipt of such notification, the political subdivision's
17 treasurer or the county comptroller under s. 59.255 shall not pay the elective officer
18 the salary that he or she is otherwise entitled to receive, beginning with the first pay
19 period that commences after notification applies.

20 **SECTION 122.** 66.0505 (3) (b) of the statutes is amended to read:

21 66.0505 (3) (b) An elective officer, or officer-elect, who sends the written
22 notification described under par. (a) may not rescind the notification. If an elective
23 officer's notification no longer applies, the political subdivision's treasurer or the
24 county comptroller under s. 59.255 shall pay the elective officer any salary that he

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1 or she is entitled to receive, beginning with the first pay period that commences after
2 the expiration of the notification.

3 **SECTION 123.** 66.0607 (1) of the statutes is amended to read:

4 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608,
5 in a county, city, village, town, or school district, all disbursements from the treasury
6 shall be made by the treasurer or the county comptroller under s. 59.255 upon the
7 written order of the county, city, village, town, or school clerk after proper vouchers
8 have been filed in the office of the clerk. If the statutes provide for payment by the
9 treasurer or comptroller without an order of the clerk, the clerk shall draw and
10 deliver to the treasurer or comptroller an order for the payment before or at the time
11 that the payment is required to be made by the treasurer or comptroller. This section
12 applies to all special and general provisions of the statutes relative to the
13 disbursement of money from the county, city, village, town, or school district treasury
14 except s. 67.10 (2).

15 **SECTION 124.** 66.0607 (3) of the statutes is amended to read:

16 66.0607 (3) Except as provided in subs. (2), (3m) and (5), disbursements of
17 county, city, village, town or school district funds from demand deposits shall be by
18 draft or order check and withdrawals from savings or time deposits shall be by
19 written transfer order. Written transfer orders may be executed only for the purpose
20 of transferring deposits to an authorized deposit of the public depositor in the same
21 or another authorized public depository. The transfer shall be made directly by the
22 public depository from which the withdrawal is made. No draft or order check issued
23 under this subsection may be released to the payee, nor is the draft or order check
24 valid, unless signed by the clerk and treasurer or the county comptroller under s.
25 59.255. No transfer order is valid unless signed by the clerk and the treasurer or the

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1 county comptroller under s. 59.255. Unless otherwise directed by ordinance or
2 resolution adopted by the governing body, a certified copy of which shall be filed with
3 each public depository concerned, the chairperson of the county board, mayor, village
4 president, town chairperson or school district president shall countersign all drafts
5 or order checks and all transfer orders. The governing body may also, by ordinance
6 or resolution, authorize additional signatures. In lieu of the personal signatures of
7 the clerk and treasurer or the county comptroller under s. 59.255 and any other
8 required signature, the facsimile signature adopted by the person and approved by
9 the governing body may be affixed to the draft, order check or transfer order. The
10 use of a facsimile signature does not relieve an official from any liability to which the
11 official is otherwise subject, including the unauthorized use of the facsimile
12 signature. A public depository is fully warranted and protected in making payment
13 on any draft or order check or transferring pursuant to a transfer order bearing a
14 facsimile signature affixed as provided by this subsection notwithstanding that the
15 facsimile signature may have been affixed without the authority of the designated
16 persons.

17 **SECTION 125.** 66.0607 (3m) of the statutes is amended to read:

18 66.0607 (3m) A county, city, village, town or school district may process periodic
19 payments through the use of money transfer techniques, including direct deposit,
20 electronic funds transfer and automated clearinghouse methods. The county,
21 municipal or school district treasurer, or the county comptroller under s. 59.255,
22 shall keep a record of the date, payee and amount of each disbursement made by a
23 money transfer technique.

24 **SECTION 126.** 66.0711 (2) of the statutes is amended to read:

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1 66.0711 (2) Every bid received for any public improvement which is not to be
2 paid wholly in cash shall contain a provision that all payments made in cash by the
3 local governmental unit as provided by contract or made on special assessments are
4 subject to a specified rate of discount. The treasurer of the local governmental unit
5 or the county comptroller under s. 59.255 shall issue a receipt for every payment
6 made on any special assessment, stating the date and amount of the cash payment,
7 the discount and the total credit including the discount on a specified special
8 assessment. The treasurer or comptroller shall on the same day deliver a duplicate
9 of the receipt to the clerk, who shall credit the specified assessments accordingly. All
10 moneys so received shall be paid to the contractor as provided by the contract.

11 **SECTION 127.** 66.0713 (2) (a) of the statutes is amended to read:

12 66.0713 (2) (a) If a public improvement has been made and has been accepted
13 by the governing body of the local governmental unit, it may issue to the contractor
14 for the public improvement a contractor's certificate as to each parcel of land against
15 which special assessments have been levied for the unpaid balance of the amount
16 chargeable to the parcel, describing each parcel. The certificate shall be
17 substantially in the following form:

18 \$....

No.

19 (name of local governmental unit)

20 CONTRACTOR'S CERTIFICATE

21 FOR CONSTRUCTION OF

22 (name of local governmental unit)

23 ISSUED PURSUANT TO

24 SECTION 66.0713 (2), WIS. STATS.

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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 irrepealable 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 irrepealable 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

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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:

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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.

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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: