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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 NOTICE REGARDING TRANSFER
5 OF ADJACENT PROPERTY

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

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

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

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

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

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

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

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

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

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

8 [L. S.]

9 A. B.

10 (Here give official designation.)

11 Done in presence of

12

13

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

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

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

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

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

SECTION 262. 75.285 of the statutes is amended to read:

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

SECTION 263. 75.36 (2) (b) of the statutes is amended to read:

75.36 (2) (b) If the county did not settle for unpaid special assessments or special charges under s. 74.29, the county treasurer or the county comptroller under s. 59.255 shall notify all taxing jurisdictions that the county has acquired the property under this chapter. Each taxing jurisdiction shall certify to the county

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1 treasurer or the county comptroller under s. 59.255 the unpaid special assessments
2 and special charges to which the property is subject.

3 **SECTION 264.** 75.36 (2m) (intro.) of the statutes is amended to read:

4 75.36 (2m) NOTICE; PROCEEDS. (intro.) Upon acquisition of a tax deed under this
5 chapter if sub. (4) applies, the county treasurer or the county comptroller under s.
6 59.255 shall notify the former owner, by registered mail or certified mail sent to the
7 former owner's mailing address on the tax bill, that the former owner may be entitled
8 to a share of the proceeds of a future sale. If the former owner does not request, in
9 writing, payment within 60 days after receipt of that notice, the former owner forfeits
10 all claim to those proceeds. If the former owner timely requests payment, the county
11 shall send to the former owner the proceeds identified in sub. (3) (c) minus any
12 delinquent taxes, interest and penalties owed by the former owner to the county in
13 regard to other property and minus the greater of the following amounts:

14 **SECTION 265.** 75.36 (3) (intro.) of the statutes is amended to read:

15 75.36 (3) DISTRIBUTION OF PROCEEDS OF SALE. (intro.) If a county sells property
16 that was acquired by taking of a tax deed under this chapter, the county treasurer
17 or the county comptroller under s. 59.255 shall do all of the following:

18 **SECTION 266.** 75.37 (1) of the statutes is amended to read:

19 75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or
20 remove any logs, wood or timber or any buildings, fixtures and other improvements
21 assessed as real property from any land included in a tax certificate for the
22 nonpayment of taxes while such taxes remain unpaid; and if any person shall cut,
23 destroy or remove the same from such lands during the time aforesaid the county
24 treasurer or the county comptroller under s. 59.255 of the county in which such lands
25 are situated shall issue a warrant under the treasurer's or comptroller's hand and

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1 seal to the sheriff, giving therein a description of such lands, the amount of such
2 taxes, with interest and charges thereon then remaining unpaid and the years for
3 which the same are unpaid, commanding such sheriff forthwith to seize such logs,
4 wood, timber, buildings, fixtures and improvements, or materials salvaged
5 therefrom, wherever the same may be found and to sell the same or a sufficient
6 amount thereof to satisfy such taxes, with the interest and charges thereon and the
7 costs of such seizure and sale.

8 **SECTION 267.** 75.37 (2) of the statutes is amended to read:

9 75.37 (2) The sheriff shall receive such warrant and execute the same as
10 therein directed, as in case of levy and sale on execution, and make return thereof
11 with his or her doings thereon to the county treasurer or the county comptroller
12 under s. 59.255 within 60 days after the receipt of the same and pay over all money
13 collected thereon to such treasurer or comptroller.

14 **SECTION 268.** 75.521 (1) (c) of the statutes is amended to read:

15 75.521 (1) (c) "Treasurer" means the treasurer of a county, except that in a
16 county to which s. 59.255 applies, "treasurer" also means a comptroller elected under
17 s. 59.20 (2) (am).

18 **SECTION 269.** 75.61 (2) of the statutes is amended to read:

19 75.61 (2) TAX CERTIFICATES OF COUNTY, DISCOUNT ON. Whenever the county holds
20 tax certificates upon real estate and the owner of said real estate or any person, firm,
21 association, corporation or limited liability company holding a valid lien thereon
22 shall claim the assessment of said real estate to be greater than the value that can
23 ordinarily be obtained therefor at private sale, the respective town board, village
24 board or city council where said real estate is situated may take proof under oath of
25 the value of said real estate and make a finding thereon. Upon the filing of said

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1 finding with the county treasurer or the county comptroller under s. 59.255, the
2 treasurer or comptroller shall accept from said owner or lienholder the proper
3 proportional tax on said real estate based upon the value so found, together with the
4 proper charges, as in the case of redemption of tax certificates, shall cancel said tax
5 certificate as it relates to that real estate, and shall give to said owner or lienholder
6 a receipt for said tax. The difference between the tax as returned and the amount
7 of such proportional tax, exclusive of charges, received by the county as a result of
8 the compromise shall be charged to the town, village or city which returned the same
9 and may be included by the county as a special charge in the next tax levy against
10 such town, city or village.

11 **SECTION 270.** 75.62 (4) of the statutes is amended to read:

12 75.62 (4) PAYMENT OF JUDGMENT. Payment of any judgment so recovered by the
13 plaintiff, shall be made forthwith by the county comptroller under s. 59.255 or by the
14 treasurer of any such county, town, city or village, upon presentation of a certified
15 copy thereof, without other or further order. The treasurer or comptroller shall
16 preserve said copy of said judgment as the treasurer's or comptroller's warrant for
17 such payment and shall require the satisfaction of record of said judgment upon the
18 making of such payment. The amount of any judgment so paid by the county
19 treasurer or the county comptroller under s. 59.255 shall be charged to the proper
20 town, city or village and may be included by the county as a special charge against
21 such town, city or village if such judgment shall be the result of an error or defect
22 caused by said town, city or village or official thereof.

23 **SECTION 271.** 75.64 (2) of the statutes is amended to read:

24 75.64 (2) The clerk or treasurer, or the county comptroller under s. 59.255, shall
25 retain such deposit until the final determination of the action, and if the certificate

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1 is vacated and set aside or if the issuing of the deed is permanently restrained, the
2 money deposited shall, at the time of entry of judgment or at any later time, upon
3 demand, be returned to the person depositing it. If final judgment is rendered in the
4 action sustaining the validity of the inclusion of the land in a tax certificate, and of
5 the tax certificate, the court shall compute the interest upon the certificate from the
6 date of the deposit to the date of judgment and penalty as provided under s. 74.47 and
7 add it to the costs and disbursements taxable in the action and to the amount of the
8 deposit, and shall enter judgment against the plaintiff for the total amount, and no
9 tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk
10 or treasurer, or the county comptroller under s. 59.255, for the use of the owner of the
11 certificate, the amount of the judgment within 20 days after its rendition, together
12 with interest on it.

13 **SECTION 272.** 75.67 (2) of the statutes is amended to read:

14 75.67 (2) All tax certificates issued upon such property by such county or city
15 on the same day or subsequent to the date of issuance of the certificate upon which
16 such deed was acquired, and which certificates are owned by such county or city at
17 the time of the acquisition of the property, shall be assigned to such county or city so
18 owning such property. On any issuance of tax certificate subsequent to the
19 acquisition of such property after the first Monday of August in any year, such county
20 or city so owning such land shall be the exclusive recipient of the tax certificates. Any
21 issuance of a tax certificate in violation of these provisions shall be null and void.
22 It is the duty of the city and the county treasurer or the county comptroller under s.
23 59.255 to give the other, as the case may be, written notice of the acquisition of such
24 property within 24 hours, Sundays and holidays excluded, after such tax deed or
25 other conveyance has been acquired; and upon receipt of such notice it is the duty of

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1 such treasurer or comptroller, as the case may be, to make entry of such notice upon
2 the treasurer's or comptroller's records.

3 **SECTION 273.** 75.67 (3) (a) of the statutes is amended to read:

4 75.67 (3) (a) Whenever such property has been so acquired, the city treasurer
5 shall notify the county clerk and the county treasurer, or the county comptroller
6 under s. 59.255, or the county clerk shall notify the city treasurer, as the case may
7 be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded.
8 The county treasurer, or the county comptroller under s. 59.255, or the city treasurer
9 upon receipt of such notice shall forthwith charge the amount, without interest or
10 penalties, of all city, county, state and metropolitan sewerage district current and
11 delinquent taxes, all unpaid installments of special assessments and other
12 assessments, charges and tax certificates which are liens upon the land, and which
13 are held by or due to such county or city, as the case may be, and upon which the time
14 limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such
15 taxes, assessments and certificates shall thereby be considered as paid or redeemed
16 and such taxes shall be marked paid or redeemed on the tax roll, as the case may be;
17 thereafter the amounts thereof owned by or due to such county shall be charged back
18 against such city and such amounts thereof owned or held by or due to such city shall
19 be credited to such city in the next tax levy upon such city by the county.

20 **SECTION 274.** 75.67 (3) (b) of the statutes is amended to read:

21 75.67 (3) (b) On or before October 1 of each year, the city treasurer and the
22 county treasurer or the county comptroller under s. 59.255 shall respectively furnish
23 the other with an itemized statement of the amounts so charged by the treasurer or
24 comptroller, as the case may be, to the city's or county's "tax deed in force" account
25 as a result of tax deeds taken by the city or county. The county clerk shall include an

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1 itemized statement of such amounts in the apportionment filed by the clerk. If any
2 such tax deed is set aside, the city treasurer and the county treasurer or the county
3 comptroller under s. 59.255 shall respectively credit the other with the amounts so
4 charged with respect to the deed set aside, and the amounts and entries by either
5 treasurer, or comptroller, with reference thereto, comprising said amounts shall be
6 as though no charge had been made to a "tax deed in force" account; and the city
7 treasurer and the county treasurer or the county comptroller under s. 59.255,
8 respectively, shall, on or before October 1 of each year, advise the other of such credits
9 due.

10 **SECTION 275.** 75.67 (3) (c) of the statutes is amended to read:

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

20 **SECTION 276.** 77.04 (3) of the statutes is amended to read:

21 77.04 (3) APPORTIONMENT OF FOREST CROPLAND INCOME. Out of all moneys
22 received by any town from any source on account of forest croplands in such town,
23 the town treasurer shall on or before November 15 pay 20% to the county treasurer
24 or the county comptroller under s. 59.255 and retain the remainder.

25 **SECTION 277.** 77.10 (1) (a) of the statutes is amended to read:

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1 77.10 (1) (a) The department of natural resources shall on the application of
2 the department of revenue or the owner of any forest croplands or the town board of
3 the town in which said lands lie and may on its own motion at any time cause an
4 investigation to be made and hearing to be had as to whether any forest croplands
5 shall continue under this subchapter. If on such hearing after due notice to and
6 opportunity to be heard by the department of revenue, the town and the owner, the
7 department of natural resources finds that any such lands are not meeting the
8 requirements set forth in s. 77.02 or that the owner has made use of the land for
9 anything other than forestry or has failed to practice sound forestry on the land, the
10 department of natural resources shall cancel the entry of such description and issue
11 an order of withdrawal, and the owner shall be liable for the tax and penalty under
12 sub. (2). Copies of the order of withdrawal specifying the description shall be filed
13 by the department of natural resources with all officers designated to receive copies
14 of the order of entry and withdrawal and this subchapter shall not thereafter apply
15 to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any
16 previously levied severance or supplemental severance tax. If the owner shall not
17 repay the amounts on or before the last day of February next succeeding the return
18 of such lands to the general property tax roll as provided in sub. (4), the department
19 of natural resources shall certify to the county treasurer or the county comptroller
20 under s. 59.255 the descriptions and the amounts due, and the county treasurer or
21 the county comptroller under s. 59.255 shall sell such lands as delinquent as
22 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax
23 deed under s. 77.04 (2) the department of natural resources shall issue an order of
24 withdrawal as to the lands covered in such tax deed. Such order may also be issued

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1 when examination of tax records reveals prolonged delinquency and noncompliance
2 with the requirements of s. 77.04 (2).

3 **SECTION 278.** 77.10 (2) (b) of the statutes is amended to read:

4 77.10 (2) (b) Upon receipt of any taxes under this section by the state, the
5 department of natural resources shall first deduct all moneys paid by the state on
6 account of the lands under s. 77.05 with interest on the moneys computed according
7 to the rule of partial payments at the rate of interest paid under par. (a) by the person
8 withdrawing such lands. The department shall within 20 days remit the balance to
9 the town treasurer who shall pay 20% to the county treasurer or the county
10 comptroller under s. 59.255 and retain the remainder.

11 **SECTION 279.** 77.23 of the statutes is amended to read:

12 **77.23 Disposition of fees and returns.** On or before the 15th day of each
13 month the register shall submit to the county treasurer or the county comptroller
14 under s. 59.255 transfer fees collected together with the returns filed in the office
15 during the preceding month for the treasurer's or comptroller's transmission to the
16 department of revenue under s. 77.24 and shall submit to the county treasurer or the
17 county comptroller under s. 59.255, or to the city treasurer if the property is located
18 in a city that collects taxes under s. 74.87, all applications for credits under s. 79.10
19 (5) that the county register of deeds receives during the preceding month.

20 **SECTION 280.** 77.26 (6) of the statutes is amended to read:

21 77.26 (6) The department of revenue shall notify the appropriate county
22 treasurer or county comptroller under s. 59.255 of any refund paid by the state, and
23 the appropriate county treasurer or county comptroller under s. 59.255 shall
24 increase the county's next payment to the state to reimburse the state for the county's
25 share of the refund.

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1 **SECTION 281.** 77.84 (3) (b) of the statutes is amended to read:

2 77.84 (3) (b) Immediately after receiving the certification of the county clerk
3 that a tax deed has been taken, the department shall issue an order withdrawing the
4 land as managed forest land. The notice requirement under s. 77.88 (1) does not
5 apply to the department's action under this paragraph. The department shall notify
6 the county treasurer or the county comptroller under s. 59.255 of the amount of the
7 withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s.
8 77.88 (5). The amount of the tax and the fee shall be payable to the department under
9 s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the
10 conservation fund.

11 **SECTION 282.** 77.89 (2) (a) of the statutes is amended to read:

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

21 **SECTION 283.** 77.89 (2) (b) of the statutes is amended to read:

22 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
23 77.84 (2) (b) and (bm) to the county treasurer or the county comptroller under s.
24 59.255, as provided under ss. 74.25 and 74.30. The county treasurer or the county
25 comptroller under s. 59.255 shall, by June 30 of each year, pay all amounts received

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1 under this paragraph to the department. All amounts received by the department
2 shall be credited to the conservation fund and shall be reserved for land acquisition,
3 resource management activities, and grants under s. 77.895.

4 **SECTION 284.** 79.10 (7m) (a) 2. of the statutes is amended to read:

5 79.10 (7m) (a) 2. Except as provided in par. (cm), the county treasurer or the
6 county comptroller under s. 59.255 shall settle for the amounts distributed under
7 this paragraph on the 4th Monday in July with each municipality and taxing
8 jurisdiction in the county not later than August 20. Failure to settle timely under
9 this subdivision subjects the county treasurer or the county comptroller under s.
10 59.255 to the penalties under s. 74.31.

11 **SECTION 285.** 79.10 (7m) (b) 2. of the statutes is amended to read:

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

18 **SECTION 286.** 79.10 (7m) (c) 2. of the statutes is amended to read:

19 79.10 (7m) (c) 2. Except as provided in par. (cm), the county treasurer or the
20 county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th
21 Monday in July under this paragraph with each municipality and taxing jurisdiction
22 in the county not later than August 20. Failure to settle timely under this
23 subdivision subjects the county treasurer or the county comptroller under s. 59.255
24 to the penalties under s. 74.31.

25 **SECTION 287.** 79.10 (7m) (cm) 1. b. of the statutes is amended to read:

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

8 **SECTION 288.** 79.10 (7m) (cm) 1. c. of the statutes is amended to read:

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

16 **SECTION 289.** 79.10 (7m) (cm) 2. b. of the statutes is amended to read:

17 79.10 (7m) (cm) 2. b. The treasurer of the municipality shall settle for the
18 amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the
19 appropriate county treasurer or county comptroller under s. 59.255 not later than
20 August 15. Failure to settle timely under this subdivision subjects the treasurer of
21 the municipality to the penalties under s. 74.31. On or before August 20, the county
22 treasurer or the county comptroller under s. 59.255 shall settle with each taxing
23 jurisdiction, including towns, villages, and cities, except 1st class cities, in the
24 county.

25 **SECTION 290.** 79.10 (7m) (cm) 2. c. of the statutes is amended to read:

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

8 **SECTION 291.** 79.10 (10) (a) of the statutes is amended to read:

9 79.10 (10) (a) Beginning with property taxes levied in 1999, the owner of a
10 principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit
11 on a form prescribed by the department of revenue. A claimant shall attest that, as
12 of the certification date, the claimant is an owner of property and that such property
13 is used by the owner in the manner specified under sub. (1) (dm). The certification
14 date is January 1 of the year in which the property taxes are levied. The claimant
15 shall file the application for the lottery and gaming credit with the treasurer of the
16 county, or the comptroller of the county under s. 59.255, in which the property is
17 located or, if the property is located in a city that collects taxes under s. 74.87, with
18 the treasurer of the city in which the property is located. Subject to review by the
19 department of revenue, a treasurer who receives a completed application shall direct
20 that the property described in the application be identified on the next tax roll as
21 property for which the owner is entitled to receive a lottery and gaming credit. A
22 claim that is made under this paragraph is valid for as long as the property is eligible
23 for the credit under sub. (9) (bm).

24 **SECTION 292.** 79.10 (10) (b) of the statutes is amended to read:

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1 79.10 (10) (b) A person who becomes eligible for a credit under sub. (9) (bm) may
2 claim the credit by filing an application, on a form prescribed by the department of
3 revenue, with the treasurer of the county, or the comptroller of the county under s.
4 59.255, in which the property is located or, if the property is located in a city that
5 collects taxes under s. 74.87, with the treasurer of the city in which the property is
6 located. Claims made under this paragraph are valid for as long as the property is
7 eligible for the credit under sub. (9) (bm).

8 **SECTION 293.** 79.10 (10) (bm) 2. of the statutes is amended to read:

9 79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who
10 does not timely apply for the credit under subd. 1. may apply to the department of
11 revenue no later than October 1 following the issuance of the person's property tax
12 bill. Subject to review by the department, the department shall compute the amount
13 of the credit; issue a check to the person in the amount of the credit; and notify the
14 treasurer of the county, or the comptroller of the county under s. 59.255, in which the
15 person's property is located or the treasurer of the taxation district in which the
16 person's property is located, if the taxation district collects taxes under s. 74.87. The
17 treasurer or comptroller shall enter the person's property on the next tax roll as
18 property that qualifies for a lottery and gaming credit. Claims made under this
19 subdivision are valid for as long as the property is eligible for the credit under sub.
20 (9) (bm).

21 **SECTION 294.** 79.10 (10) (bn) 1. of the statutes is amended to read:

22 79.10 (10) (bn) 1. If a person who owns and uses property as specified under
23 sub. (1) (dm), as of the certification date under par. (a), transfers the property after
24 the certification date, the transferee may apply to the treasurer of the county, or the
25 comptroller of the county under s. 59.255, in which the property is located or, if the

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1 property is located in a city that collects taxes under s. 74.87, to the treasurer of the
2 city in which the property is located for the credit under sub. (9) (bm) on a form
3 prescribed by the department of revenue. The transferee shall attest that, to the
4 transferee's knowledge, the transferor used the property in the manner specified
5 under sub. (1) (dm) as of the certification date under par. (a). A claim that is made
6 under this subdivision is valid for as long as the property is eligible for the credit
7 under sub. (9) (bm).

8 **SECTION 295.** 79.10 (10) (c) of the statutes is amended to read:

9 79.10 (10) (c) If a person who is certified under par. (a) to claim the credit under
10 sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall,
11 within 30 days of becoming ineligible, notify the treasurer of the county, or the
12 comptroller of the county under s. 59.255, in which the property is located or, if the
13 property is located in a city that collects taxes under s. 74.87, the treasurer of the city
14 in which the property is located.

15 **SECTION 296.** 83.04 (4) of the statutes is amended to read:

16 83.04 (4) Upon contract construction final payment shall not be made until the
17 work has been accepted as complete by the county highway commissioner. In case
18 of noncontract work payment shall be made monthly upon verified, detailed,
19 statements and payrolls prepared by the county highway commissioner and
20 approved and allowed by the county highway committee, and all payments shall be
21 made by orders on the county treasurer or the county comptroller under s. 59.255 in
22 the ordinary form signed by the chairperson of the county board and the county clerk,
23 unless the county has adopted some different method of making disbursements, in
24 which event it shall be according to such method and all orders shall be drawn upon

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1 and paid out of the fund provided for such construction. Said statements and
2 payrolls shall be filed with the county clerk.

3 **SECTION 297.** 83.04 (5) of the statutes is amended to read:

4 83.04 (5) When final payment has been made upon any highway improvement,
5 any funds remaining in the county treasurer's hands, or the county comptroller's
6 hands under s. 59.255, which were provided by any subdivision of the county for that
7 particular improvement, shall be placed together with the county's balance available
8 for that job to the credit of such subdivision of the county, and shall be used to
9 increase the funds available for the next construction job in said subdivision, and any
10 such balance in the bridge fund may be transferred to the road fund or vice versa by
11 the town or village board with the approval of the county highway committee.

12 **SECTION 298.** 83.14 (1) of the statutes is amended to read:

13 83.14 (1) Any town meeting or village board may vote a tax of not less than \$500
14 to improve a designated portion of a county aid highway and may accept cash
15 donations for such purposes, and when accepted subsequent proceedings shall be the
16 same as if a tax of like amount had been voted. Highways in villages shall not be
17 eligible to improvement under this section wherever the buildings fronting the
18 highways average more than one to each 60 lineal feet of highway. The tax shall not
19 exceed 2 mills on the dollar on the taxable property but every town and village may
20 vote \$500, and such tax shall be paid to the county treasurer or the county
21 comptroller under s. 59.255 when the county taxes are paid. If the total cost of the
22 improvement approved by the town meeting or village board exceeds the amount
23 which it is permitted by this subsection to raise by taxation in the current year, it may
24 vote a tax of not to exceed the same amount for the succeeding year or years.

25 **SECTION 299.** 86.34 (3) of the statutes is amended to read:

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1 86.34 (3) Aid allotted under sub. (2) shall be held to the credit of the county,
2 town, city or village for not more than 2 years or for such other period as the
3 department may grant, and, except as otherwise provided in this section, shall be
4 paid to the treasurer thereof or the county comptroller under s. 59.255 upon
5 presentation to and approval by the department of certified statements setting forth
6 the cost of the construction, reconstruction, repair or improvement of the facilities
7 determined by the department to be eligible for aid. The certified statement shall
8 set forth separately the amount expended on each such facility. The aid to be paid
9 shall be the summation of the amounts determined or revised under sub. (2), as
10 adjusted by the certified statements approved by the department. This subsection
11 does not apply to aid awarded under sub. (2m).

12 **SECTION 300.** 88.01 (5) of the statutes is amended to read:

13 88.01 (5) "County treasurer" means the treasurer of the county in which the
14 drainage board having jurisdiction of the drainage district is located, except that in
15 a county to which s. 59.255 applies, "county treasurer" also means a county
16 comptroller elected under s. 59.20 (2) (am).

17 **SECTION 301.** 90.11 (2) (b) of the statutes is amended to read:

18 90.11 (2) (b) The amount paid by the town treasurer under par. (a) together
19 with interest at the rate of 1% per month shall be included by the town clerk in the
20 next tax roll as a special charge against the lands charged with the expense and fees.
21 The special charge shall be collected by the town treasurer with the other taxes in
22 the town. Any special charge under this paragraph remaining unpaid shall be added
23 to the list of delinquent taxes returned to the county treasurer. The county treasurer
24 or the county comptroller under s. 59.255 shall collect the delinquent special charge
25 or sell the land as for delinquent taxes. All proceedings in relation to the sale of land

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1 for a delinquent special charge shall be the same in all respects as in the case of land
2 sold for other delinquent taxes. Every county treasurer or county comptroller under
3 s. 59.255 who shall collect or receive any moneys on account of delinquent charges
4 under this subsection shall pay the moneys received to the treasurer of the proper
5 town.

6 **SECTION 302.** 93.50 (1) (c) of the statutes is amended to read:

7 93.50 (1) (c) "Creditor" means any person who has a claim against agricultural
8 property or against a farmer affecting the farmer's agricultural property, whether
9 the claim is matured or unmatured, liquidated or unliquidated, secured or
10 unsecured, fixed or contingent. "Creditor" includes the county treasurer of a county,
11 or the comptroller of a county under s. 59.255, in which agricultural property is
12 located if property taxes, special assessments that have been settled in full by the
13 county under s. 74.29, special charges or special taxes levied or assessed against the
14 agricultural property are subject to a tax certificate issued under s. 74.57.

15 **SECTION 303.** 100.261 (3) (a) of the statutes is amended to read:

16 100.261 (3) (a) The clerk of court shall collect and transmit the consumer
17 protection surcharges imposed under ch. 814 to the county treasurer, or the county
18 comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then
19 make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county
20 comptroller under s. 59.255 shall make payment to the secretary of administration
21 under s. 59.255 (3) (f) 2.

22 **SECTION 304.** 102.21 of the statutes is amended to read:

23 **102.21 Payment of awards by municipalities.** Whenever an award is made
24 by the department under this chapter or s. 66.191, 1981 stats., against any
25 municipality, the person in whose favor it is made shall file a certified copy thereof

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1 with the municipal clerk. Within 20 days thereafter, unless an appeal is taken, such
2 clerk shall draw an order on the municipal treasurer or the county comptroller under
3 s. 59.255 for the payment of the award. If upon appeal such award is affirmed in
4 whole or in part the order for payment shall be drawn within 10 days after a certified
5 copy of such judgment is filed with the proper clerk. If more than one payment is
6 provided for in the award or judgment, orders shall be drawn as the payments
7 become due. No statute relating to the filing of claims against, and the auditing,
8 allowing and payment of claims by municipalities shall apply to the payment of an
9 award or judgment under this section.

10 **SECTION 305.** 102.85 (4) (d) of the statutes is amended to read:

11 102.85 (4) (d) The clerk of the court shall collect and transmit to the county
12 treasurer or the county comptroller under s. 59.255 the uninsured employer
13 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
14 shall then make payment to the secretary of administration as provided in s. 59.25
15 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
16 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration
17 shall deposit the amount of the uninsured employer surcharge, together with any
18 interest thereon, in the uninsured employers fund as provided in s. 102.80 (1).

19 **SECTION 306.** 102.87 (9) of the statutes is amended to read:

20 102.87 (9) A department deputy or an officer who collects a forfeiture and costs,
21 fees, and surcharges imposed under ch. 814 under this section shall pay the money
22 to the county treasurer or the county comptroller under s. 59.255 within 20 days after
23 its receipt. If the department deputy or officer fails to make timely payment, the
24 county treasurer or the county comptroller under s. 59.255 may collect the payment
25 from the department deputy or officer by an action in the treasurer's or comptroller's

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1 name of office and upon the official bond of the department deputy or officer, with
2 interest at the rate of 12% per year from the time when it should have been paid.

3 **SECTION 307.** 114.14 (2) (f) of the statutes is amended to read:

4 114.14 (2) (f) All moneys appropriated for the construction, improvement,
5 equipment, maintenance or operation of an airport, managed as provided by this
6 subsection, or earned by the airport or made available for its construction,
7 improvement, equipment, maintenance or operation in any manner whatsoever,
8 shall be deposited with the treasurer of the city, village, town or county, or with the
9 county comptroller under s. 59.255, where it shall be kept in a special fund and paid
10 out only on order of the airport commission, drawn and signed by the secretary and
11 countersigned by the chairperson.

12 **SECTION 308.** 115.817 (3) (b) of the statutes is amended to read:

13 115.817 (3) (b) The board annually shall select one member as chairperson and
14 one as secretary. The county treasurer or the county comptroller under s. 59.255
15 shall serve as board treasurer but shall not be a member of the board.

16 **SECTION 309.** 115.817 (10) (c) of the statutes is amended to read:

17 115.817 (10) (c) All state aid shall be paid to the county treasurer or the county
18 comptroller under s. 59.255 and credited to the fund of the board.

19 **SECTION 310.** 138.052 (5m) (b) 6. of the statutes is amended to read:

20 138.052 (5m) (b) 6. If the borrower sends the check received under subd. 3. a.
21 to the town, city or village treasurer after the county has assumed responsibility for
22 collecting property taxes, the town, city or village treasurer shall accept the check
23 and pay over to the county treasurer or the county comptroller under s. 59.255 the
24 amount of the check. If the amount of the check sent by the borrower to the town,
25 city or village treasurer exceeds the amount of property taxes owed by the borrower,

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1 the town, city or village treasurer shall refund the excess amount to the borrower
2 and, if the county has assumed responsibility for collecting property taxes, pay over
3 to the county treasurer or the county comptroller under s. 59.255 the remaining
4 amount of the check.

5 **SECTION 311.** 138.052 (5m) (e) of the statutes is amended to read:

6 138.052 (5m) (e) Paragraphs (b) to (d) do not apply to an escrow required in
7 connection with a loan to assure the payment of property taxes, whether the loan is
8 originated before, on or after May 3, 1988, if it is the practice of the escrow agent to,
9 by December 20, pay to the borrower the amount held in escrow for the payment of
10 property taxes or to send the borrower a check in the amount of the funds held in
11 escrow for the payment of property taxes, made payable to the borrower and the
12 treasurer or the county comptroller under s. 59.255 authorized to collect the tax. If
13 the escrow agent in any year chooses not to make the payment by December 20 for
14 any reason other than because the borrower is not current in his or her loan
15 payments, the escrow agent shall send, by October 15 of that year, written notice to
16 the borrower clearly stating that the borrower may require the escrow agent to make
17 payments in any manner specified in par. (b) 3. from the amount escrowed to pay
18 property taxes and the responsibilities of the borrower and escrow agent as provided
19 in par. (b) 4. and 5.

20 **SECTION 312.** 157.11 (9g) (a) 1. b. of the statutes is amended to read:

21 157.11 (9g) (a) 1. b. Deposited with the treasurer of the county or city, or the
22 comptroller of the county under s. 59.255, in which the cemetery is located if the
23 governing body of the county or city accepts such deposits.

24 **SECTION 313.** 157.125 (1) of the statutes is amended to read:

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1 157.125 (1) If a trust is created for the care of a burial place or grave but no
2 trustee is named in the will to administer the trust, the circuit court having
3 jurisdiction may name the county treasurer of the county, or the comptroller of the
4 county under s. 59.255, in which the burial place or grave is situated as trustee,
5 except as provided in sub. (2). If not contrary to the terms of the trust, the county
6 treasurer or the county comptroller under s. 59.255 may contract with the person in
7 charge of the burial place or grave for its care and pay to that person the income from
8 the trust property or the part of the income that may be necessary for that purpose,
9 and if there is no person in charge of the burial place or grave then the income shall
10 be paid to the city, village or town, in which the burial place or grave is situated, and
11 for the purposes of this subsection the governing body of that municipality has the
12 duty of caring for the burial place or grave to the extent of money received for that
13 purpose. The county treasurer or the county comptroller under s. 59.255 shall
14 annually render an account to the circuit court as provided in ch. 701 and the person
15 or municipality receiving money for such care shall also render an annual accounting
16 to the circuit court and the department as provided in s. 157.62 (2) (b) 3. to 7.

17 **SECTION 314.** 157.125 (2) of the statutes is amended to read:

18 157.125 (2) If the burial place or grave is located in a cemetery owned and
19 operated by a religious society organized under ch. 187, the court shall name the
20 religious society as the trustee unless the religious society petitions the court to name
21 the county treasurer or the county comptroller under s. 59.255 as the trustee.

22 **SECTION 315.** 165.755 (3) of the statutes is amended to read:

23 165.755 (3) Except as provided in sub. (4), after the court determines the
24 amount due under sub. (1) (a), the clerk of the court shall collect and transmit the
25 amount to the county treasurer, or the county comptroller under s. 59.255, under s.

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1 59.40 (2) (m). The county treasurer shall then make payment to the secretary of
2 administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall
3 make payment to the secretary of administration under s. 59.255 (3) (f) 2.

4 **SECTION 316.** 165.755 (4) of the statutes is amended to read:

5 165.755 (4) If a municipal court imposes a forfeiture, after determining the
6 amount due under sub. (1) (a) the court shall collect and transmit such amount to the
7 treasurer of the county, city, town, or village, or the county comptroller under s.
8 59.255, and that treasurer or comptroller shall make payment to the secretary of
9 administration as provided in s. 66.0114 (1) (bm).

10 **SECTION 317.** 167.31 (5) (d) of the statutes is amended to read:

11 167.31 (5) (d) The clerk of the circuit court shall collect and transmit to the
12 county treasurer or the county comptroller under s. 59.255 the weapons surcharge
13 as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary
14 of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s.
15 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f)
16 2. The secretary of administration shall deposit all amounts received under this
17 paragraph in the conservation fund to be appropriated under s. 20.370 (3) (mu).

18 **SECTION 318.** 169.46 (1) (d) of the statutes is amended to read:

19 169.46 (1) (d) The clerk of the court shall collect and transmit to the county
20 treasurer, or the county comptroller under s. 59.255, the natural resources surcharge
21 and other amounts required under s. 59.40 (2) (m). The county treasurer shall then
22 make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or
23 the county comptroller under s. 59.255 shall make payment to the secretary of
24 administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit
25 the amount of the natural resources surcharge in the conservation fund.

BILL**SECTION 319**

1 **SECTION 319.** 169.46 (2) (d) of the statutes is amended to read:

2 169.46 (2) (d) The clerk of the court shall collect and transmit to the county
3 treasurer or the county comptroller under s. 59.255 the natural resources restitution
4 surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer
5 shall then make payment to the secretary of administration as provided in s. 59.25
6 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the
7 secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration
8 shall deposit the amount of the natural resources restitution surcharge in the
9 conservation fund.

10 **SECTION 320.** 171.04 (3) of the statutes is amended to read:

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

19 **SECTION 321.** 171.05 of the statutes is amended to read:

20 **171.05 Perishable property, held otherwise, how disposed of.** If any
21 property is perishable or subject to decay by keeping, the person in whose custody
22 the property is, the person's agent or attorney, may make an affidavit of this fact and
23 present the affidavit to a circuit judge or supplemental court commissioner for the
24 county in which the property is located, and the judge or supplemental court
25 commissioner shall immediately make an order requiring the sheriff or any

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1 constable of the county to immediately inspect the property, and if it is found to be
2 perishable or subject to decay by keeping, to make and return an affidavit of this fact.
3 Upon the return of this affidavit, the judge or supplemental court commissioner
4 making the order shall immediately issue an order requiring the sheriff or constable
5 to sell the property at public auction, giving notice of the time and place of the sale
6 by publication of a class 1 notice, under ch. 985, and serving upon the consignor, the
7 consignee and the custodian of the property, if they are known, a copy of the notice
8 by mail. The sheriff or constable shall, at the time and place fixed by the notice,
9 unless the property has been otherwise lawfully disposed of, sell the property at
10 public auction, and shall make full return of his or her execution of the order, and
11 return the same with an inventory of the property and the proceeds of the sale, after
12 deducting his or her fees, to the judge or supplemental court commissioner making
13 the order. From the proceeds of the sale, the judge or supplemental court
14 commissioner shall pay all legal charges that have been incurred in relation to the
15 property, or a ratable proportion of each charge, if the proceeds of the sale are not
16 sufficient to pay all the charges; and the balance, if any, the judge or supplemental
17 court commissioner shall immediately pay over to the treasurer of the county, or the
18 comptroller of the county under s. 59.255, with a copy of all the proceedings in the
19 matter. The county treasurer or the county comptroller under s. 59.255 shall file the
20 copy in his or her office. The person in whose custody the property is when the
21 proceedings for the sale were commenced shall immediately notify the consignor and
22 consignee of the sale, in writing which shall be served by leaving a copy with the
23 consignor and consignee personally or by mail.

24 **SECTION 322.** 171.06 of the statutes is amended to read:

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1 **171.06 Unclaimed property, how disposed of.** When any property is not
2 perishable or subject to decay and is not claimed and taken away within one year
3 after it was received, it may be sold as follows: The person in whose custody the
4 property is, or the person's agent or attorney, may make an affidavit of the facts and
5 present the same to a judge or supplemental court commissioner of the county in
6 which the property is located and such judge or supplemental court commissioner
7 shall immediately issue an order requiring the sheriff or any constable of the county
8 to sell the property at public auction, giving 60 days' notice of the time and place of
9 the sale to the consignor, the consignee and the custodian of the property. This notice
10 shall be in writing and served personally or by mail upon the persons whose names
11 and residences are known. If the name or residence of any of the persons is unknown
12 and cannot be ascertained with reasonable diligence, the sheriff or constable shall
13 make an affidavit of this fact and shall publish a class 3 notice, under ch. 985, in the
14 county. At the time and place of the sale the sheriff or constable shall sell the property
15 at public auction and shall make a full return of the sheriff's or constable's
16 proceedings under the order to the judge or supplemental court commissioner
17 issuing the order, together with proof of service or publication of the notice of the sale,
18 and an inventory of the property sold and the proceeds of the sale after deducting the
19 sheriff's or constable's fees. From the proceeds of the sale the judge or supplemental
20 court commissioner shall pay all legal charges that have been incurred in relation
21 to the property, including the charges of the person in whose custody the property
22 was when the proceedings were begun, or a ratable proportion of each charge if the
23 proceeds of the sale are not sufficient to pay all of the charges. The judge or
24 supplemental court commissioner shall immediately pay any balance remaining
25 over to the treasurer, or the county comptroller under s. 59.255, of his or her county,

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1 with a copy of all proceedings in the matter. The county treasurer or the county
2 comptroller under s. 59.255 shall file the copy in his or her office. The person in whose
3 custody the property is when any proceeding for the sale is commenced shall
4 immediately notify the consignor and consignee of the sale, in writing, and served
5 by leaving a copy thereof with the consignor and consignee, personally or by mail.

6 **SECTION 323.** 171.065 of the statutes is amended to read:

7 **171.065 Disposition of proceeds.** If the owner of property sold under this
8 chapter or the owner's legal representatives, at any time within 5 years after
9 proceeds from the sale have been deposited in the county treasury, furnishes
10 satisfactory evidence to the treasurer or the county comptroller under s. 59.255 of the
11 ownership of the property, the owner or the owner's legal representatives shall be
12 entitled to receive the amount of the proceeds deposited with the treasurer or the
13 county comptroller under s. 59.255. If the owner or the owner's legal representatives
14 do not claim the sale proceeds within the 5-year period, the proceeds shall belong to
15 the county.

16 **SECTION 324.** 172.08 (3) of the statutes is amended to read:

17 172.08 (3) The owner of a ram taken up under this section may, within 6 days
18 after the filing and posting of the notices under sub. (2), pay or tender to the town
19 clerk the forfeiture under sub. (1) and 50 cents for the town clerk's fees. Upon
20 payment of the forfeiture and fees, the ram shall be restored to the owner and the
21 clerk shall immediately pay one-half of the forfeiture to the person who took the ram
22 up and the other half to the county treasurer or the county comptroller under s.
23 59.255. If the ram's owner fails to pay the forfeiture and fees in the 6-day period
24 under this subsection, the ram shall become the property of the person who took up
25 the ram.

BILL**SECTION 325**

1 **SECTION 325.** 173.24 (3) of the statutes is amended to read:

2 173.24 (3) If the person alleged to have violated ch. 951 is found guilty of the
3 violation, the person shall be assessed the expenses under subs. (1) and (2). If the
4 person is not found guilty, the county treasurer or the county comptroller under s.
5 59.255 shall pay the expenses from the general fund of the county.

6 **SECTION 326.** 174.08 (title) and (1) of the statutes are amended to read:

7 **174.08 (title) License fees paid to county treasurer or comptroller. (1)**
8 Except as provided in sub. (2), every collecting official shall pay all dog license taxes
9 to the town, village, or city treasurer or other tax collecting officer who shall deduct
10 any additional tax that may have been levied by the municipal governing body and
11 pay the remainder to the county treasurer or the county comptroller under s. 59.255
12 at the time settlement is made with the county treasurer or the county comptroller
13 under s. 59.255 for collections of personal property taxes, and shall at the same time
14 report in writing to the county clerk the licenses issued. The report shall be in the
15 form prescribed by the department, and the forms shall be furnished by the county
16 clerks.

17 **SECTION 327.** 174.09 (1) of the statutes is amended to read:

18 174.09 (1) Except as provided in sub. (3), the dog license taxes so paid to the
19 county treasurer or the county comptroller under s. 59.255 shall be kept in a separate
20 account and shall be known as the "dog license fund" and shall be appropriated and
21 disbursed for the purposes and in the manner following: Within 30 days after receipt
22 of the same, the county treasurer or the county comptroller under s. 59.255 shall pay
23 into the state treasury 5% of the minimum tax as provided for under s. 174.05 (2) of
24 all dog license taxes which shall have been received by the county treasurer or the
25 county comptroller under s. 59.255.

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1 **SECTION 328.** 174.09 (2) of the statutes is amended to read:

2 174.09 (2) Except as provided in sub. (3), expenses necessarily incurred by the
3 county in purchasing and providing books, forms, and other supplies required in
4 administering the dog license law, expenses incurred by the county under s. 95.21 (4)
5 (b) and (8) and expenses incurred by the county pound or by a humane society or other
6 organization designated to provide a pound for collecting, caring for, and disposing
7 of dogs may be paid out of the dog license fund. The amount remaining in the fund
8 after deducting these expenses shall be available for and may be used as far as
9 necessary for paying claims allowed by the county to the owners of domestic animals
10 because of damages done by dogs during the license year for which the taxes were
11 paid. Any surplus in excess of \$1,000 which may remain from the dog license taxes
12 of any license year shall on March 1 of the succeeding year be paid by the county
13 treasurer or the county comptroller under s. 59.255 to the county humane society or
14 other organization designated by the county board to provide a pound. If there is no
15 humane society or other organization designated to provide a pound, these funds
16 shall be paid to the towns, villages, and cities of the county for their use in the
17 proportion in which the towns, villages, and cities contributed to the fund out of
18 which the surplus arises.

19 **SECTION 329.** 195.29 (5) of the statutes is amended to read:

20 195.29 (5) **ELIMINATION OF GRADE CROSSINGS, COSTS.** Upon petition of the
21 department, or of the common council or board of any city, village, town, or county,
22 alleging that one or more of them have undertaken or propose to undertake to
23 relocate or improve an existing highway or to construct a new highway in such
24 manner as to eliminate a highway grade crossing with any railroad or so as to
25 permanently divert a material portion of the highway traffic from a highway grade