

CHAPTER 521

AN ACT to amend 66.03 (5) of the statutes, relating to the apportionment of assets between municipalities, providing for the organization of apportionment boards, and providing for payment of various amounts due to a municipality which is dissolved by reason of all of its territory being transferred to another municipality or municipalities.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

66.03 (5) of the statutes is amended to read:

66.03 (5) The boards or councils of the municipalities, or committees, thereof selected for that purpose, acting together, shall constitute an apportionment board. When any municipality is dissolved by reason of all of its territory being so transferred the board or council thereof existing at the time of such dissolution shall for the purpose of this section, continue to exist as the * * * *governing body* of such municipality until there has been an apportionment of assets by agreement of the interested municipalities or by an order of the circuit court. After an agreement for apportionment of assets has been entered into between the interested municipalities, an order of the circuit court shall become final, a copy of such apportionment agreement, or of such order, certified to by the clerks of the interested municipalities, shall be filed with the state department of taxation, the conservation commission, the state highway commission, the state superintendent of public instruction, the director of budget and accounts, and with any other officer, board, commission or agency of the state from which the town may be entitled by law to receive funds or certifications or orders relating to the distribution or disbursement of funds, with the county treasurer, with the treasurer of any municipality, or with any other entity from which payment would have become due if such dissolved municipality from which such territory was transferred, had continued in existence. Thereafter payments of income taxes under s. 71.14, of occupational taxes on intoxicating liquor under s. 139.28, of forest crop taxes under s. 77.05, of public utility taxes under s. 76.28, of highway state aids under s. 20.49, of state aids for school purposes under ss. 40.50 to 40.56, and all payments of every kind whatsoever due from a board, commission, officer or agency of the state, from a county, from a municipality, or from any other entity from which payments would have become due if such dissolved municipality from which such territory was transferred had continued in existence, shall be paid to the interested municipality as provided by such agreement for apportionment of assets or by any order of apportionment by the circuit court and such payments shall have the same force and effect as if made to the dissolved municipality from which such territory was transferred.

Approved August 2, 1955.