

RESOLUTION NO. 59-2008

Resolution Approving an Increase in the License Taxes for Dogs in Adams County

INTRODUCED BY: Administrative & Finance Committee.

INTENT & SYNOPSIS: To increase dog license taxes (fees), effective January 1, 2009.

FISCAL NOTE: None.

WHEREAS: The County has considered, and it has been recommended, to increase fees for neutered or spayed dogs from \$3.00 to \$8.00, intact male or female dogs from \$8.00 to \$13.00; and

WHEREAS; Section 174.05 of the Wisconsin Statutes provides for an increase in the dog license taxes in the following categories: neutered or spayed dogs and intact male or female dogs; and

WHEREAS: Neither the State of Wisconsin nor Adams County has increased these fees since October, 1991; and

WHEREAS: The County of Adams currently levies and pays \$3,333.33 per month (\$39,999.96 annually) to County Animal Shelter; and

WHEREAS: Any surplus in excess of \$1,000.00 remaining from the dog license tax in any license year, as of March 1 of the succeeding year, shall be paid to the County Humane Society.

NOW, THEREFORE, BE IT RESOLVED: by the Adams County Board of Supervisors, that in accordance with Section 174.05 of the Wisconsin Statutes, it hereby approves that the following license taxes shall be increased:

Neutered or spayed dogs from \$3.00 to \$8.00; intact (unneutered) male or female dogs from \$8.00 to \$13.00.

BE IT FURTHER RESOLVED: that the increase approved herein shall become effective as of January 1, 2009.

Dated this 21st day of October, 2008.

/s/ Al Sebastiani /s/ Joyce Kirslenlohr /s/ Bev Ward /s/ Karl G. Klingforth

Adopted by the Adams County Board of Supervisors this 21st day of October, 2008.

/s/ Cindy Phillippi, County Clerk /s/ Al Sebastiani, County Board Chair

174.052 Publication of the dog license requirement and rabies vaccination requirement.

(1) JANUARY NOTICE. Except as provided in sub. (3), the county board of each county shall cause a class 1 notice under ch. 985 to be published between January 1 and January 15 of each year in a newspaper having general circulation in the county notifying the public that rabies vaccinations and dog licenses are required under the statutes.

(2) MARCH NOTICE. Except as provided in sub. (3), the county board of each county shall cause a class 1 notice under ch. 985 to be published between March 1 and March 15 of each year in a newspaper having general circulation in the county notifying the public that rabies vaccinations and dog licenses are required under the statutes and that late fees may be assessed after April 1.

(3) NOTICE IN CERTAIN POPULOUS COUNTIES. In a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall cause the notices under subs. (1) and (2) to be published.

174.05 Dog license tax.

(1) REQUIREMENT. Except as provided in s. 174.054, the owner of a dog more than 5 months of age on January 1 of any year, or 5 months of age within the license year, shall annually, or on or before the date the dog becomes 5 months of age, pay the dog license tax and obtain a license.

(4) LICENSE YEAR. The license year commences on January 1 and ends on the following December 31.

(5) LATE FEES. The collecting official shall assess and collect a late fee of \$5 from every owner of a dog 5 months of age or over, if the owner failed to obtain a license prior to April 1 of each year, or within 30 days of acquiring ownership of a licensable dog or if the owner failed to obtain a license on or before the dog reached licensable age. All late fees received or collected shall be paid into the local treasury as revenue of the town, village or city in which the license was issued. The governing body of any county, town, village or city may, when setting the amount of the tax, provide that any person purchasing a dog license for a dog 5 months of age or over after April 1 shall pay an additional late fee.

174.07 Dog licenses and collar tags.

(1)

(a) *License required.* Except as provided in s. 174.054, a dog license is necessary for the keeping of any dog over 5 months of age.

(b) *Licenses.* Upon payment of the required dog license tax and, except as provided in s. 95.21 (9) (d), upon presentation of evidence that the dog is currently immunized against rabies, the collecting official shall complete and issue to the owner a license for the dog bearing a serial number and in the form prescribed by the department stating the date of its expiration, the owner's name and address, and the name, sex, spayed or unsplayed, neutered or unneutered, breed and color of the dog.

(c) *Copies.* The collecting official shall keep a duplicate copy of the license on file. In counties having a population of 750,000 or more, the collecting official shall immediately send to the county clerk or whatever agency the county board may direct, a triplicate copy of the license. A collecting official who is not the official to whom license taxes are paid under s. 174.08 shall provide a copy of each license issued to the official to whom license taxes are paid under s. 174.08.

(d) *Tag.* After issuing the license the collecting official shall deliver to the owner a tag of durable material bearing the same serial number as the license, the name of the county in which issued and the license year.

(e) *Tags to be attached.* The owner shall securely attach the tag to a collar and a collar with the tag attached shall be kept on the dog for which the license is issued at all times but this requirement does not apply to a dog during competition or training, to a dog securely confined indoors, to a dog while hunting, to a dog securely confined in a fenced area or to a dog while actively involved in herding or controlling livestock if the dog is under the control of its owner.

(f) *Duplicate tags.* A new tag with a new number shall be furnished to the owner by a collecting official in place of the original tag upon presentation of the license. The collecting official shall then endorse the new tag number on the license and shall keep a record in the file.

(2) PROVISION AND DISTRIBUTION OF FORMS AND TAGS.

- (a) The department shall contract for and have prepared and furnished annually to the county clerk of each county a sufficient number of tags. The cost of making and furnishing the tags and the cost of printing all forms shall be paid by the counties out of the dog license fund.
- (b) The county clerks shall distribute tags and license forms to the collecting officials in proper amounts together with blank license receipts.
- (c) The department shall provide and the clerk shall distribute triplicate or quadruplicate copy license forms to any collecting official who makes such a request.
- (d) The department shall furnish county clerks with suitable multiple dog license tags and blank licenses for distribution to the collecting officials.
- (e) Notwithstanding pars. (a) to (d), in a county in which an agreement under s. 174.10 (2) is in effect, all of the following apply:
 - 1. The department shall provide tags and, upon request, license forms to the intergovernmental commission, rather than to the county clerk.
 - 2. The intergovernmental commission shall pay the costs out of the dog license fund.
 - 3. The intergovernmental commission shall distribute tags and license blanks to the other collecting officials.

(3) FILING AND ACCOUNTING.

- (a) *Copies.* A collecting official shall, at the time of issuing a license, make a complete duplicate upon the stub portion of the license form before delivering the license. A copy of each license shall be kept in a file maintained by the collecting official. In counties having a population of 750,000 or more, the collecting official shall send immediately to the county clerk or whatever agency the county board may direct an additional copy of the license.
- (b) *Return of tags and licenses.* Except as provided in par. (bm), the collecting official shall annually by December 31 return to the county clerk all unused tags of the current license year, together with license books and all duplicate licenses of the current year. The county clerk shall carefully check the returned tags, duplicate licenses, and license forms to ascertain whether all tags and license forms that were furnished by the county clerk have been accounted for. To enable the county clerk to do that, the county clerk shall charge each collecting official with all tags and license forms furnished or delivered and credit those returned. In case of discrepancy, the county clerk shall notify the department.
- (bm) *Certain populous counties.* In a county in which an agreement under s. 174.10 (2) is in effect, a collecting official who is not the intergovernmental commission shall return unused tags, license books, and duplicate licenses to the intergovernmental commission.
- (c) *Reimbursement.* The collecting official may retain 25 cents, or a greater amount established by the county board by ordinance or resolution, for each license issued as compensation for the service, if the collecting official is not a full-time, salaried municipal employee. If the collecting official is a full-time, salaried municipal employee, this compensation shall be paid into the treasury of the town, village, or city.