

Menu » Statutes Related » Statutes » Chapter 174

- (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.

**History:** 1979 c. 289; 1983 a. 451; 1991 a. 39.

**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.

**History:** 1979 c. 289; 2003 a. 133.

**174.053 Multiple dog licenses.**

- (1) MULTIPLE DOG LICENSE OPTION. Any person who keeps more than one dog may, instead of the license tax for each dog required by this chapter, apply to the collecting official for a multiple dog license for the keeping of the dogs. Such person shall pay for the license year a license tax of \$35 for 12 or fewer dogs and an additional \$3 for each dog in excess of 12. Upon payment of the required multiple dog license tax and upon presentation of evidence that all dogs over 5 months of age are currently immunized against rabies, the collecting official shall issue the multiple dog license and a number of tags equal to the number of dogs authorized to be kept by the person.
- (2) MULTIPLE DOG LICENSE TAGS. Multiple dog license tags shall be made in a form so that they may be readily distinguishable from the individual license tags for the same year. The owner or keeper of dogs for which a multiple dog license has been issued shall keep at all times a multiple dog license tag attached to the collar of each dog over 5 months old kept by the owner or keeper under a multiple dog license, but this requirement does not apply to a dog during competition or training, to a dog securely confined indoors, to a dog while hunting, or to a dog securely confined in a fenced area. An owner or keeper may transfer a multiple dog license tag from a dog that the owner or keeper no longer owns or keeps to another dog if the other dog is currently immunized against rabies. The rabies vaccination tag or substitute tag shall remain attached to the dog for which it 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, or to a dog securely confined in a fenced area. No dog bearing a multiple dog license tag shall be permitted to stray or to be taken anywhere outside the limits of the owner's or keeper's premises unless the dog is in leash or temporarily out for the purposes of hunting, breeding, trial, training, or competition.
- (3) APPLICABILITY OF OTHER REQUIREMENTS. Unless clearly inapplicable, all the provisions of this chapter relating to the individual dog license tax, licenses, and tags shall apply to the multiple dog license and tags.

**History:** 1979 c. 289 ss. 12, 18, 19, 21; 1981 c. 285; 1983 a. 451; 1991 a. 39; 2001 a. 16.

**174.054 Exemption for owners of dogs kept for educational or scientific purposes.** Sections 95.21 (2) (a), 174.05 (1) and 174.07 (1) (a) do not apply to a person who owns dogs that are kept only for educational or scientific purposes.

**174.06 Listing**

Search statutes: '13.92' or 'public parks'

Search

- (1) **RESPONSIBILITY TO LIST.** Every town, village and city shall annually, by September 1, ascertain by diligent inquiry the dogs owned or kept within the assessment district.
- (2) **LISTING OFFICIAL; GENERALLY.** In a city or village the listing official is the municipal clerk, unless the common council or village board provides by ordinance or resolution for the appointment of a different person. In a town, the town board shall designate a person to be the listing official.
- (3) **COMPENSATION.**
  - (a) Except as provided in par. (b), a listing official who is not a full-time, salaried municipal employee shall receive as compensation 50 cents for each dog listed, or a greater amount established by the county board by ordinance or resolution, to be audited and allowed by the county board as other claims against the county and to be paid out of the dog license fund. A listing official who is a full-time, salaried municipal employee shall receive this compensation from the county board but shall be required to pay the compensation into the town, village, or city treasury.
  - (b) In a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall pay the compensation required under par. (a).
- (4) **COOPERATION WITH LISTING OFFICIAL.** Every person shall answer frankly and fully all questions asked by the listing official relative to the ownership or keeping of dogs within the district.
- (5) **RECORDS.** The listing official shall enter in the records for personal property assessments, or in a separate record, all dogs in the district subject to tax, to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or unneutered, breed and color of each dog. The listing official shall make in triplicate a list of the owners of all dogs assessed.
- (6) **MULTIPLE DOG LICENSE RECORDS.** The listing official shall make in triplicate a list of the names of persons holding multiple dog licenses and the number of dogs kept by each of those persons.
- (7) **LIST DELIVERY.** The listing official shall, by September 15, deliver one copy of the list under sub. (5) or (6) to the county clerk and one copy to the official to whom license taxes are paid under s. 174.08, and retain one copy for his or her files.
- (8) **ASSESSMENT OR TAX ROLL.** Dog licenses need not be entered on any assessment or tax roll other than the lists prepared by the listing official under subs. (5) and (6). These lists may be deemed property assessment and tax rolls for all tax collection purposes.

**History:** 1973 c. 90, 333; 1975 c. 290, 421; 1977 c. 29 s. 1650m (4); 1979 c. 289; 1981 c. 285, 314; 1983 a. 451; 2001 a. 16; 2003 a. 133.

**174.065 Collection.**

- (1) **COLLECTING OFFICIAL.** The collecting official is any city, village, or town treasurer or other tax collecting officer or any person deputized by the treasurer or tax collecting official, unless the common council or village or town board provides by ordinance or resolution for the appointment of a different person. Veterinarians and humane societies may voluntarily become collecting officials for a city, village, or town if the governing body of the city, village, or town by resolution or ordinance provides that veterinarians and humane societies may be collecting officials for the city, village, or town. In a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission is also a collecting official for a city, village, or town if the governing body of the city, village, or town by resolution or ordinance provides that the intergovernmental commission is a collecting official.
- (3) **COLLECTION OF DELINQUENT DOG LICENSE TAXES.** Delinquent dog license taxes may be collected in the same manner as in s. 74.55 and ch. 799 for the collecting of personal property taxes.

**History:** 1979 c. 289 ss. 14, 24; 1981 c. 285; 1987 a. 378; 2001 a. 16; 2003 a. 133.

**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



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- (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 500,000 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.

(2) In a county intergovernmental commission and shall report the licenses issued to the intergovernmental commission.

**History:** 1977 c. 29; 1979 c. 289; 2003 a. 133.

## 174.09 Dog license fund; how disposed of and accounted for.

- (1) Except as provided in sub. (3), the dog license taxes so paid to the county treasurer shall be kept in a separate account and shall be known as the "dog license fund" and shall be appropriated and disbursed for the purposes and in the manner following: Within 30 days after receipt of the same, the county treasurer shall pay into the state treasury 5 percent of the minimum tax as provided for under s. 174.05 (2) of all dog license taxes which shall have been received by the county treasurer.
- (2) Except as provided in sub. (3), expenses necessarily incurred by the county in purchasing and providing books, forms, and other supplies required in administering the dog license law, expenses incurred by the county under s. 95.21 (4) (b) and (8) and expenses incurred by the county pound or by a humane society or other organization designated to provide a pound for collecting, caring for, and disposing of dogs may be paid out of the dog license fund. The amount remaining in the fund after deducting these expenses shall be available for and may be used as far as necessary for paying claims allowed by the county to the owners of domestic animals because of damages done by dogs during the license year for which the taxes were paid. Any surplus in excess of \$1,000 which may remain from the dog license taxes of any license year shall on March 1 of the succeeding year be paid by the county treasurer to the county humane society or other organization designated by the county board to provide a pound. If there is no humane society or other organization designated to provide a pound, these funds shall be paid to the towns, villages, and cities of the county for their use in the proportion in which the towns, villages, and cities contributed to the fund out of which the surplus arises.
- (3) In a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall maintain the dog license fund, consisting of the dog license taxes. The intergovernmental commission shall pay 5 percent of the minimum dog license tax provided for under s. 174.05 (2) to the department and shall expend the remainder of the dog license fund for the purposes of administering the dog license law, providing a pound for dogs, and paying claims allowed under s. 174.11. If on March 1 there is remaining in the dog license fund a surplus from the dog license taxes of the previous license year that exceeds 5 percent of the dog license taxes collected in that license year, the intergovernmental commission shall return the excess to the towns, villages, and cities of the county in the proportion in which the towns, villages, and cities contributed to the fund in that license year.

**History:** 1979 c. 289; 1981 c. 285; 1983 a. 451; 2003 a. 133.

## 174.10 Dog licensing in populous counties.

- (1) In this section, "municipality" means a city, village, or town.
- (2) If all of the municipalities in a county with a population of 500,000 or more form an intergovernmental commission by contract under s. 66.0301 (2) for the purpose of providing animal control services, the county and the intergovernmental commission may enter into an agreement under which the intergovernmental commission assumes the county's responsibility for activities related to dog licensing.
- (3) If a county and an intergovernmental commission enter into an agreement under sub. (2), the intergovernmental commission shall provide a copy of the agreement to the department.

**History:** 2003 a. 133.

## 174.11 Claims for damage by dogs to domestic animals including ranch mink.

- (1) The owner of any domestic animal, including a ranch mink, when it is proven that a dog forcibly entered an enclosure in which the mink was kept, which is attacked, chased, injured, or killed by a dog may, within 3 days after the owner has knowledge or notice thereof, file a written claim for damages with the clerk of the town, village, or city in which the damage occurred or, if it occurred in a town or village, with the chairperson of such town or the president of such village. The form of the claim may be prescribed by the department of agriculture, trade and consumer protection. Upon presentation of a claim the supervisors of the town, the board of trustees of the village, or the common council of the city, or a committee appointed for that purpose by the supervisors, the board of trustees, or the common council shall promptly investigate the claim and may subpoena witnesses, administer oaths, and take testimony relative to the claim and shall within 30 days after the filing of the claim make, certify, and return to the county clerk or, in a county in which an agreement under s. 174.10 (2) is in effect,



- (b) Except as provided in sub. (c), following the receipt of any such claim, all claims filed and reported, and the claims shall be acted upon and determined by the county board as other claims are determined and acted upon. Except as provided in par. (c), the amount of damages filed and reported to the county clerk shall be prima facie proof of the actual damages sustained, but evidence may be taken before the county board relative to the claims as in other cases, and appeals from the action of the county board shall lie as in other cases.
- (c) In a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall act upon and determine all claims filed and reported under sub. (1).
- (d) On appeal from the action of the county board or, in a county in which an agreement under s. 174.10 (2) is in effect, from the action of the intergovernmental commission, the trial shall be by the court without a jury.
- (3) The claims shall be solely against the dog license fund and shall create no other liability on the part of the county.
- (4) Subject to sub. (5), the county board or, in a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall allow, as the amount of a claim for a domestic animal, including a ranch mink, killed by a dog, the amount determined to be the fair market value of the domestic animal, including a ranch mink, on the date the death occurred. Subject to sub. (5), the county board or, in a county in which an agreement under s. 174.10 (2) is in effect, the intergovernmental commission shall allow, as the amount of a claim for a domestic animal, including a ranch mink, injured by a dog, the amount determined to be the total of the costs resulting from the injury including a loss in fair market value but the total amount of the claim may not exceed the fair market value. No claim may be paid to any person who has failed to pay a dog tax on an assessable dog.
- (5) A county board may, by ordinance, establish the maximum amount that may be allowed for a claim under this section and may establish different maximums for different species of animals.

**History:** 1977 c. 29 s. 1650m (4); 1981 c. 285; 1983 a. 451; 1989 a. 56 s. 258; 1993 a. 154; 1995 a. 316; 2003 a. 133.

## 174.12 Actions against owners.

- (1) The allowance by a county of any claim for damages done by dogs constitutes an assignment to the county of the cause of the action of the claimant for which the claim is filed, and the county may sue and recover from the owner of the dog or dogs doing the damages the full amount thereof and which shall not be limited to the sum paid the claimant by the county. The allowance under s. 174.11 (2) (c) by an intergovernmental commission of any claim for damages done by dogs constitutes an assignment to the intergovernmental commission of the cause of the action of the claimant for which the claim is filed, and the intergovernmental commission may sue and recover from the owner of the dog or dogs doing the damages the full amount thereof and which shall not be limited to the sum paid the claimant by the intergovernmental commission. Before any claim shall be allowed by a county or an intergovernmental commission on account of damages done by dogs, the claimant shall furnish satisfactory proof that the damage was not done in whole or in part by any dog owned, kept, or harbored by the claimant.
- (2) No claim shall be allowed by a county board or an intergovernmental commission at less than the amount so certified and reported, unless the claimant shall first be notified that such action is contemplated and shall have been given a reasonable opportunity to be heard and to offer further evidence in support of the claimant's claim.
- (3) This chapter shall not in any way limit the existing right or authority of any town, village or city to pass ordinances for the keeping and regulating of dogs, or repeal or annul any existing statute or ordinance or local regulation governing the keeping and regulating of dogs; but on and after July 1, 1920, no town, village or city shall pass any ordinance for the licensing of dogs, and all town, village or city ordinances and local regulations licensing dogs then in force shall be null and void.
- (4) No person except the owner or the owner's authorized agent shall remove any license tag from a dog collar or remove any collar with a license attached thereto from any dog. No person shall keep or harbor a dog wearing a fictitious, altered or invalid license tag, or a license tag not issued in connection with the licensing or keeping of the dog wearing the same. No license or license tag issued for one dog shall be transferable to another dog. Every town, village or city treasurer shall notify the district attorney of that treasurer's county of every refusal or failure of an owner to obtain a license for keeping the owner's dog and it shall be the duty of the district attorney to institute proceedings against such owner and against every owner within the district attorney's county who has violated any of the provisions of the dog license law.
- (5) Dogs brought into the state temporarily for a period not to exceed 30 days if kept confined or in leash shall be exempt from this chapter.



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[OPTIONS](#) [HELP](#)  

[Menu](#) » [Statutes](#)

Search statutes: '13.92' or 'public parks'

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