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- (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 stating the date of its expiration, the owner's name and address, and the name, sex, spayed or unspayed, 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 500,000 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.**

return to
licenses

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s and all duplicate
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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.

History: 1975 c. 290, 421; 1977 c. 29 ss. 1260g, 1650m (4); 1979 c. 289 ss. 20, 25 to 30; 1981 c. 285; 1983 a. 451; 2001 a. 16, 107; 2003 a. 133; 2005 a. 240.

174.08 License fees paid to county treasurer.

- (1) Except as provided in sub. (2), every collecting official shall pay all dog license taxes to the town, village, or city treasurer or other tax collecting officer who shall deduct any additional tax that may have been levied by the municipal governing body and pay the remainder to the county treasurer at the time settlement is made with the county treasurer for collections of personal property taxes, and shall at the same time report in writing to the county clerk the licenses issued. The report shall be in the form prescribed by the department, and the forms shall be furnished by the county clerks.
- (2) 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 pay all dog license taxes to the 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.

(3) If a county 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, to the intergovernmental commission the claim, a report of the investigation, the testimony taken, and the amount of damages suffered by the owner of the domestic animal.
- (2)
- (a) The form of the report and certification under sub. (1) may be prescribed by the department of agriculture, trade and consumer protection, and shall be subscribed by the supervisors, board, or committee making the report and certification.
- (b) Except as provided in par. (c), the county clerk shall submit to the county board at its first meeting, 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

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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.
- (6) The provisions of this chapter relating to the licensing of dogs and the provisions for the payment of claims out of the dog license fund for damages done by dogs are severable and the provisions relating to such payment of claims are not an inducement to the enactment of any other provisions of this chapter.

History: 1981 c. 390 s. 252; 1993 a. 482; 2003 a. 133.

174.13 Humane use of dogs for scientific or educational purposes.

- (2) Any officer or pound which has custody of an unclaimed dog may release the dog to the University of Wisconsin System, the Medical College of Wisconsin, Inc., or to any other educational institution of higher learning chartered under the laws of the state and accredited to the University of Wisconsin System, upon requisition by the institution. The requisition shall be in writing, shall bear the signature of an authorized agent, and shall state that the dog is requisitioned for scientific or educational purposes. If a requisition is made for a greater number of dogs than is available at a given time, the officer or pound may supply those immediately available and may withhold from other disposition all unclaimed dogs coming into the officer's or pound's custody until the requisition is fully discharged, excluding impounded dogs as to which ownership is established within a reasonable period. A dog left by its owner for disposition is not considered an unclaimed dog under this section. If operated by a county, city, village or town, the officer or pound is entitled to the payment of \$1 for each dog requisitioned. An institution making a requisition shall provide for the transportation of the dog.
- (3) An officer or pound that has custody of unclaimed dogs shall maintain records as provided under s. 173.17.
- (4) It shall be unlawful for any person, except a person licensed or registered and regulated under federal animal welfare laws, to take or send outside the state or to purchase or otherwise acquire in this state for the purpose of taking or sending outside the state, any living cat or dog to be used for any medical, surgical or chemical investigation, experiment or demonstration.

History: 1971 c. 40 s. 93; 1973 c. 130; 1977 c. 418, 447; 1979 c. 289; 1991 a. 189; 1997 a. 192.

174.15 Penalty. Any person who violates this chapter shall be fined not more than \$500 or imprisoned up to 60 days or both.

History: 1979 c. 289 ss. 34, 36; Stats. 1979 s. 174.15.



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