



Date Posted: Thursday October 16th, 2025

Notice of Meeting

Richland County Joint Ambulance Committee

Please be advised that the Richland County Joint Ambulance Committee will convene on Tuesday October 21st, at 5:00 PM in the Richland County Board Room of the Courthouse located at 181 W Seminary Street, Richland Center, Wisconsin 53581.

This meeting can also be attended via Webex with information available at:

<https://ems.co.richland.wi.us/about/agendas-minutes/>

Agenda

1. Call Meeting to Order
2. Proof of Notification and Posting
3. Roll Call
4. Approval of Agenda
5. Approval of Previous Meeting Minutes
6. Public Comment
7. EMT Delegation
8. Discussion & Possible Action: Call Cost Distribution
9. Discussion & Possible Action: Ambulance Service Options
10. Items for the next meeting
11. Adjourn

Richland County Joint Ambulance

September 22, 2025

Minutes

Present: Todd Coppernoll, Mary Rognholt, Shirley Welte, Brian McGraw, Daniel Timm, Glen Niemeyer, Jerome Durst, Don Stanke, Gordon Palmer, Jean Nicks, Terrance Jindrick

Absent: Kerry Severson, Julie Fleming, Doug Duhr, Tim Willis, Tom McCarthy

1. The meeting was called to order at 6:31pm by Don Stanke.
2. Notification of the meeting was made and the agenda was posted.
3. Committee attendance is as noted above.
4. Motion to approve the agenda was made by McGraw and second by Nicks. Motion approved.
5. Motion to approve previous meeting minutes was made by Nicks and second by Welte. Motion approved.
6. Public Comment: Judy Shireman gave report of JAC member Willis not being aware of being on the committee, which is why he hasn't been in attendance. She talks about the idea of becoming a district where there is funding available to help on expenses such as new ambulances.
7. EMT Delegation: None
8. Directors Report:
 - a. Call Data- Currently have 1043 calls. Has been a very busy month.
 - b. Financial Update and Budget report was given by interim director Scott. Financial situation was discussed regarding cash vs. revenue.
 - c. Vehicle Maintenance- Ambulance 33 had an alignment issue that was resolved. Ambulance 35 had a wiring issue that has also now been resolved.
 - d. Billing Report- Revenue vs. expense was discussed. Funds were discussed regarding the different grants and funding that the ambulance has for larger purchases that are needed.
9. Discussion and Possible Action: Review of Roof Bids- Feiner Construction bid was the only one received. The bid received does not include a peak added to the roof. Past roof estimates were discussed regarding the price on the current estimate being considerably lower than the amount of the previous bids that had been received approximately two summers ago. A motion was made by Coppernoll which was second by Stanke, to recommend to the executive and finance committee approval of the bid from Feiner Construction LLC to repair the roof. Motion carried and was approved. McGraw made comment that they knew when they bought the building it had the issue of the roof leaking, also someone will be needing to go up on the roof at least twice a year to make sure the drains are kept clean.
10. Discussion and Possible Action: Review of MOU- Administrator Clements gives an update regarding the status of the MOU. Clements gives an update as to what happened at the county board meeting last week. A draft MOU along with a resolution to resend the previous resolution that created the JAC was taken to the full County Board. The resolution was modified on the board floor to say that there will no longer be an MOU with the townships,

that it should be a contract as we are providing a service to the towns, municipalities, and city. A contract would be provided instead of an MOU and there will no longer be a Joint Ambulance Committee as of 01/01/2026. The ambulance service will be run as a business and will offer contracts to the municipalities and townships, and will be requesting all entities commit by November 1st, so we can plan accordingly for the following year. Call numbers were adjusted for Richland Township and Richland Center because of Pine Valley. Clements states it sounds like there was a gentlemen's agreement 10 years ago that the city of Richland Center would cover Pine Valley's calls, but Richland Center is saying it's not in our area that they are not responsible for Pine Valley. The call numbers were then put into the town of Richland because that is where Pine Valley is located. Palmer states Richland township cannot afford all of Pine Valley calls. Discussion was had as to where the calls need to be billed. The 1-year contract with the county was also discussed.

11. Discussion and Possible Action: Service Director Position Update- Update was given on the status of hiring of a new service director. There were four candidates interviewed. There is currently 1 second interview scheduled for the current week.
12. Discussion and Possible Action: Write off Aging Accounts- Discussion was had regarding the aging process with current accounts.
13. Discussion and Possible Action: 2026 Budget Presentation- Scott discussed the budget for year 2024, 2025, and for the upcoming 2026. Expense lines were discussed.
14. Items for the next meeting: Date of next meeting set for October 21st at 5:00 p.m. which will be discussion regarding the new upcoming contracts.
15. Motion was made by Nicks and second by McGraw to adjourn. Motion carried and meeting was adjourned at 8:30 p.m.



Levy Limit – Joint Fire and Joint EMS

Common Questions – as of February 6, 2023

The Wisconsin Department of Revenue (DOR) is providing responses to the common questions below, which are related the levy limit exception outlined in sec. 66.0602(3)(h), Wis. Stats. If you have additional questions, contact us at lgs@wisconsin.gov.

1. Which joint fire department or joint emergency medical services (EMS) district qualifies a municipality to use the levy limit exception in DOR's Municipal Levy Limit Worksheet (SL-202m Form), Section D, Line I?

- **Joint fire department** – must be organized under sec. 60.55(1)(a)2., 61.65(2)(a)3., or 62.13(2m), Wis. Stats., or by any combination of two or more cities, villages, or towns under sec. 66.0301(2), Wis. Stats.
- **Joint EMS district** – must be organized by any combination of two or more cities, villages, or towns under sec. 66.0301(2), Wis. Stats.

2. Can a municipality use the levy limit exception for both a joint fire department and joint EMS department in the same year?

Yes, each joint agreement and assessed charge amount would be reviewed for qualification for the levy limit exception. Where two agreements, two budgets, and two assessed charge amounts exist and meet the qualifications, the levy limit adjustment for both could be allowed.

3. How can a municipality use the levy limit exception if they are a member of multiple joint fire or EMS departments?

Each joint fire or EMS agreement and assessed charges are reviewed separately. If a municipality is a member of two joint fire departments, DOR reviews both joint fire agreements and assessed charges. If both qualify for the levy limit adjustment, the combined total of the two allowed adjustments can be included in Section D, Line I of the Levy Limit Worksheet.

4. A municipality is part of a joint fire department and joint EMS district (one district for both). However, they receive a separate bill or assessment for the fire department charges and a separate bill or assessment for the EMS charges. Will DOR combine both in order to see if the overall assessment is less than or equal to CPI plus 2% or will DOR look at them separately if they receive two separate bills or assessments?

DOR combines both to see if the overall assessment is less than or equal to CPI plus 2%. Since it is only one district, DOR reviews the overall (combined) assessment for the district as a whole, which must be less than or equal to CPI plus 2% to qualify for this levy limit adjustment.

5. A municipality is part of a joint fire department and a joint EMS district (two different districts). If the joint fire department passes a resolution and meets the levy limit exception qualifications, but the joint EMS district does not, will the exception be allowed?

DOR evaluates each department and district separately. If the joint fire department passes a resolution and the increase in assessed charges from the previous year to the current year is less than CPI + 2%, DOR allows the adjustment for the assessed charges related to the joint fire department, even if the joint EMS district does not pass a resolution or meet the CPI + 2% qualification.

6. Can a long-standing joint fire department agreement or joint EMS district agreement be too old to qualify for this levy limit exception?

If the agreement was created prior to the creation of the current statutes and references an outdated statute, the agreement is not automatically disqualified for the levy limit adjustment; however, DOR recommends drafting an addendum to the agreement to reference the updated statutes.

7. **Can a municipality use the levy limit adjustment for the increase in charges assessed by a joint fire department or joint EMS district in the first year of formation of the joint fire department or joint EMS district?**

No, it cannot. Under state law, the adjustment is allowed when the increase in assessed charges of a joint fire department or joint EMS district from the prior year, compared to the current year, is less than or equal to $CPI + 2\%$. If the joint fire department or joint EMS district and agreement does not exist in the previous year, there would be no assessed charges in the previous year, thus, the qualification for this adjustment is not met.

8. **If a municipality is part of a joint fire department or joint EMS district in the previous year, and that agreement dissolves and a new joint fire department or joint EMS district is created either with some, but not all of the original municipalities or a different group of municipalities altogether, does the levy limit exception apply when a new joint fire department or joint EMS district is created?**

No, for the levy limit adjustment to apply, state law required the total charges assessed by the joint fire department or joint EMS district for the current year be compared to the total charges assessed in the previous year, and that difference must be less than or equal to $CPI + 2\%$. The situation proposed results in a new joint fire department or joint EMS district, and the newly created joint fire department or joint EMS district would not have previous year assessed charges to compare to.

9. **If a municipality is part of a joint fire department or joint EMS district in the prior year, and that agreement is amended in the current year, adding or removing member(s), would the levy limit adjustment be allowed?**

Amending an existing joint fire department or joint EMS district agreement does not automatically disqualify a municipality from utilizing this adjustment. If the joint fire department or joint EMS district's previous year assessed charges compared to the current year assessed charges is less than $CPI + 2\%$, the adjustment is allowed.

10. **Line H on the Levy Limit Worksheet allows an adjustment to the levy for an increase or decrease associated with an intergovernmental cooperation agreement for a redistribution of costs within an existing agreement. If a municipality is part of a joint fire department or joint EMS district that redistributes costs (ex: because the costs are based on current year equalized value), and there is also an overall increase in charges assessed, can the municipality utilize both adjustments? If so, how will this be calculated?**

A municipality could qualify for both levy limit adjustments. DOR reviews each adjustment separately to assist the municipality in determining the appropriate amount for each levy limit adjustment.

11. **If a municipality contracts with a joint fire department or joint EMS district for services, but the municipality doesn't have ownership or membership, does this levy limit exception apply?**

No, this exception does not apply to contracted services, even if a municipality is contracting for service with a joint fire department or joint EMS district.

12. **If a joint fire department or joint EMS district contracts with a separate entity for services, does the levy limit exception apply?**

Yes, if the joint fire department or joint EMS district is organized as required by state law (see Question #1) and the assessed charges increase from the previous year to the current year is less than $CPI + 2\%$, this exception would apply.

13. **If all municipalities in a joint fire department or joint EMS district pass a resolution approving an increase in charges, does each municipality have to use this levy limit adjustment?**

No, all municipalities served by the joint fire department or joint EMS district must pass a resolution for any of the municipalities to utilize this levy limit adjustment; however, if one or more municipality does not want to utilize the adjustment, even after passing a resolution, a municipality does not have to.

- 14. If one or more municipalities create a non-profit corporation, and contract with this non-profit corporation for fire or EMS services, would this exception apply?**

If the municipalities organize a joint fire department or joint EMS district as authorized by state law (see Question #1), and contract with their non-profit corporation, the levy limit exception could apply if the previous year assessed charges compared to the current year assessed charges is less than CPI + 2%.

- 15. For the purposes of the levy limit adjustment in Section D Line I, what is the previous year and what is the current year?**

The current year is the year the municipality or county is actively budgeting for and the period the assessed charges are for. The previous year is the prior year's budget and assessment. For example, when completing the 2022 Levy Limit Worksheet in the Fall of 2022, the current year would be the 2023 budget and assessed charges, and the previous year would be the 2022 budget and assessed charges.

903 N.W.2d 152 (2017)

378 Wis.2d 289

2017 WI App 69

TOWN OF GRANT, Portage County, Allan Farrey, Matt Goetz and Cynthia Coulthurst a/k/a Cynthia Welling, Plaintiffs-Appellants,

v.

PORTAGE COUNTY, Defendant-Respondent.

Appeal No. 2016AP2435.

Court of Appeals of Wisconsin.

Submitted on Briefs August 11, 2017.

Opinion Filed September 21, 2017.

APPEAL from a judgment of the circuit court for Portage County, Cir. Ct. No. 2015CV176, BERNARD N. BULT, Judge.
Affirmed.

On behalf of the plaintiffs-appellants, the cause was submitted on the briefs of Brian G. Formella of Anderson, O'Brien, Bertz, Skrenes & Golla, LLP, Stevens Point, and Thomas W. Harnisch of Thomas W. Harnisch Law Offices, Neillsville.

On behalf of the defendant-respondent, the cause was submitted on the brief of Timothy M. Barber and Michael J. Modl of Axley Brynerson, LLP, Madison.

Before Lundsten, P.J., Kloppenburg and Fitzpatrick, JJ.

154 *154 FITZPATRICK, J.

¶ 1 The Town of Grant and three of its residents, Allan Farrey, Matt Goetz, and Cynthia Coulthurst (a/k/a Cynthia Welling), sued Portage County over property taxes that Town of Grant property owners pay to Portage County for a countywide ambulance service provided by the County. The circuit court granted summary judgment to Portage County and the Town appeals.^[1] We conclude that Portage County has the authority to levy the property tax for the County's ambulance service pursuant to the general grant of taxing authority under WIS. STAT. § 59.51(2) (2015-16).^[2] The Town contends that the property tax levied by the County for the County's ambulance service exceeds the authority granted to counties by the Home Rule statute, WIS. STAT. § 59.03(1). The Town argues in the alternative that, because Portage County did not follow the requirements of § 59.03(2), the County has no authority to levy a property tax on residents of the Town of Grant for the County's ambulance service. We reject both arguments of the Town and affirm.

BACKGROUND

¶ 2 The following facts are undisputed.

¶ 3 The Town of Grant is located within Portage County. The three individual Plaintiffs-Appellants were, at all relevant times, Town of Grant residents, Town of Grant real property taxpayers, and Portage County real property taxpayers.

¶ 4 Portage County has provided ambulance services, as a component part of an EMS (Emergency Medical Services)-related program, to all County residents continually from at least 1950 to the present. The cost of Portage County's EMS program, including the cost of providing ambulance services to all Portage County residents, is part of the County's annual operations budget and is included as part of the county-purpose property tax levy. In addition to the property tax levy, Portage County charges individuals as a result of responding to emergency calls. The amounts charged to individuals for EMS calls do not cover the entire cost of providing emergency medical services, including *155 fixed overhead costs for making the services generally available.

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¶ 5 The Town of Grant also provides ambulance services to its residents and funds this service via its own local property tax levy.

¶ 6 The Town sued the County seeking a declaratory judgment that Portage County does not have lawful authority to collect property taxes for the County's ambulance service from Town of Grant residents, along with related injunctive and monetary relief. The parties moved for summary judgment. The circuit court granted the County's motion, denied the Town's motion, and dismissed the Amended Complaint.

¶ 7 We will mention other undisputed material facts as relevant to a particular argument in the Discussion that follows.

DISCUSSION

¶ 8 We review de novo the grant or denial of summary judgment and apply the same methodology and standards as the circuit court. Town of Baraboo v. Village of West Baraboo, 2005 WI App 96, ¶ 5, 283 Wis.2d 479, 699 N.W.2d 610; American Transmission Co., LLC v. Dane Cty., 2009 WI App 126, ¶ 8, 321 Wis.2d 138, 772 N.W.2d 731.

¶ 9 The circuit court's decision here on summary judgment depended upon the proper interpretation of applicable statutes. That presents a question of law when, as in this appeal, the facts are undisputed. American Transmission, 321 Wis.2d 138, ¶ 8 n.5, 772 N.W.2d 731; Olson v. Farrar, 2012 WI 3, ¶ 24, 338 Wis.2d 215, 809 N.W.2d 1.

¶ 10 Statutory interpretation begins with the language of the statute. If the meaning of the statute is plain, the inquiry is ordinarily stopped. State ex rel. Kalal v. Circuit Court for Dane Cty., 2004 WI 58, ¶ 45, 271 Wis.2d 633, 681 N.W.2d 110. Statutory language is given its common, ordinary, and accepted meaning generally. *Id.* Context and structure are important to the analysis. So, statutory language is interpreted in the context in which it is used as part of a whole rather than in isolation. *Id.*, ¶ 46. Statutory provisions which address the same matter should be addressed in harmony if possible such that each has force and effect. Belding v. Demoulin, 2014 WI 8, ¶ 17, 352 Wis.2d 359, 843 N.W.2d 373.

¶ 11 All statutes concerning counties must be viewed through the lens of the authority granted to counties by the Wisconsin Constitution and the legislature. Counties exist for, and derive their powers from, the state through legislation. Jackson Cty. v. DNR, 2006 WI 96, ¶ 16, 293 Wis.2d 497, 717 N.W.2d 713. A county has "only such powers as are conferred upon [it] by statute, or such as are necessarily implied therefrom." *Id.* (quoting Spaulding v. Wood Cty., 218 Wis. 224, 228, 260 N.W. 473 (1935)).

¶ 12 Because there is no genuine dispute of material fact, we must determine which party is entitled to judgment as a matter of law. WIS. STAT. § 802.08(2). We explain, first, that the powers expressly and impliedly conferred upon Portage County entitle it to summary judgment. We then consider the Town's arguments and explain why we reject each.^[3]

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^{*156} **A. Statutory Authority for Portage County to Levy a Property Tax for its Ambulance Service.**

¶ 13 WISCONSIN STAT. § 59.01 reads: "Each county in the state is a body corporate, authorized to ... make such contracts and to do such other acts as are necessary and proper to the exercise of the powers and privileges granted and the performance of the legal duties charged upon it." The authority that allows a board of supervisors to act on behalf of a county originates in the Wisconsin Constitution: "The legislature may confer upon the boards of supervisors of the several counties of the state such powers of a local, legislative and administrative character as they shall from time to time prescribe." WIS. CONST. art. IV, § 22. See also Jackson Cty., 293 Wis.2d 497, ¶ 16, 717 N.W.2d 713. WISCONSIN STAT. § 59.51(1) sets forth powers prescribed for each county board of supervisors.^[4] It states:

The board of each County shall have the authority to exercise any organizational or administrative power, subject only to the constitution and any enactment of the legislature which grants the organizational or administrative power to a county executive or county administrator or to a person supervised by a county executive or county administrator or any enactment which is of statewide concern and which uniformly affects every county. Any organizational or administrative power conferred under this subchapter shall be in addition to all other grants. A county board may exercise any organizational or administrative power under

this subchapter without limitation because of enumeration, and these powers shall be broadly and liberally construed and limited only by express language.

(Emphasis added.)

¶ 14 Additionally, the legislature has granted to counties in WIS. STAT. § 59.54 at least twenty-eight separate powers. Those specifically delineated powers concern, generally, public protection and safety. See § 59.54(1)-(28). Subsection (1) reads: "(1) AMBULANCES. The board may purchase, equip, operate and maintain ambulances and contract for ambulance service with one or more providers for conveyance of the sick or injured and make reasonable charges for the use thereof." As noted by the circuit court, § 59.54(1) contains three separate powers a county board may assert: (1) purchase, equip, operate, and maintain ambulances; (2) contract for ambulance service with one or more providers for conveyance of the sick or injured; and (3) make reasonable charges for use of an ambulance within the county. The term "may," as used in the grants of authority in § 59.54, allows discretionary authority to counties. Liberty Grove Town Bd. v. Door Cty. Bd. of Supervisors, 2005 WI App 166, ¶¶ 10-11, 284 Wis.2d 814, 702 N.W.2d 33.

¶ 15 We conclude that the plain language of the statutes provides that Portage County has express statutory authority to provide ambulance services to residents of that County. See American Med. Transp. of Wis., Inc. v. Curtis-Universal, Inc., 154 Wis.2d 135, 149-51, 452 N.W.2d 575 (1990) (WIS. STAT. § 59.54(1), previously numbered WIS. STAT. § 59.07(41), authorizes counties to contract for ambulance services). We consider, next, the grant of authority to counties to levy taxes.

157 *157 ¶ 16 The taxing authority relied upon by Portage County is set out at WIS. STAT. § 59.51(2). That grant of authority allows a county board to levy taxes in order to carry out any powers granted to the board. It states:

GENERAL AUTHORITY. *The board may represent the county, have the management of the business and concerns of the county in all cases where no other provision is made, apportion and levy taxes and appropriate money to carry into effect any of the board's powers and duties.*

(Emphasis added.)

¶ 17 The authority of a county to act may be conferred if the statutes necessarily imply that power. Jackson Cty., 293 Wis.2d 497, ¶ 16, 717 N.W.2d 713; Town of Vernon v. Waukesha Cty., 102 Wis.2d 686, 689, 307 N.W.2d 227 (1981).^[5] Interpreting WIS. STAT. § 59.51(2) according to its plain meaning and in context with related statutes, we conclude that the power to levy a tax for its ambulance service has been conferred on Portage County. As was seen, the Portage County Board may exercise any organizational or administrative power and the legislature has directed that we construe those powers broadly and liberally. See § 59.51(1). Among those powers is the discretionary authority to enter into contracts for ambulance services. See WIS. STAT. § 59.54(1). The board is also given the power to "levy taxes ... to carry into effect any of the board's powers and duties." WIS. STAT. § 59.51(2). Upon review of the statutes, the intent of the legislature is clear. Therefore, Portage County has the power to levy a property tax against property owners in Portage County, including those in the Town of Grant, for the ambulance service the County provides.^[6]

B. The Property Tax Levied by Portage County Does Not Violate the Home Rule Power Under WIS. STAT. § 59.03(1).

¶ 18 In spite of the clear statutory authority we summarized above, the Town maintains that the tax levied by Portage County for its ambulance service exceeds the authority granted to counties by the Home Rule statute, WIS. STAT. § 59.03(1), in light of what the Town asserts is a "mandate" on towns to provide ambulance service pursuant to WIS. STAT. § 60.565. We disagree because the undisputed facts demonstrate there is no such mandate on the Town of Grant, and the Home Rule power of Portage County does not conflict with the provisions of § 60.565.

¶ 19 WISCONSIN STAT. § 59.03(1) allows counties to exercise powers if the questions are local ones. It states:

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*158 ADMINISTRATIVE HOME RULE. Every county may exercise any organizational or administrative power, subject only to the constitution and to any enactment of the legislature which is of statewide concern and which uniformly affects every county.

The same language is embedded in the general grant of authority to counties in WIS. STAT. § 59.51(1) ("The board of each county shall have the authority to exercise any organizational or administrative power, subject only to ... any enactment which is of statewide concern and which uniformly affects every county."). Another statute instructs courts to liberally construe § 59.03(1) in favor of counties. WISCONSIN STAT. § 59.04 states:

CONSTRUCTION OF POWERS. To give counties the largest measure of self-government under the administrative home rule authority granted to counties in s. 59.03(1), *this chapter shall be liberally construed in favor of the rights, powers and privileges of counties to exercise any organizational or administrative power.*

(Emphasis added.)

¶ 20 The Wisconsin Supreme Court has recognized the broad Home Rule power granted to counties by the legislature: "The above-quoted sections of Chapter 59 [current WIS. STAT. §§ 59.03(1), 59.04 and 59.51(1)] reflect a legislative intent to allow county governments to act on matters of local concern in any manner they deem appropriate. Counties have broad authority to direct local matters." Hart v. Ament, 176 Wis.2d 694, 702-03, 500 N.W.2d 312 (1993).^[7] See also Jackson Cty., 293 Wis.2d 497, ¶ 19, 717 N.W.2d 713 ("WIS. STAT. § 59.03 is a broad grant of power to counties.").

¶ 21 At the same time, our supreme court has recognized limits on counties' Home Rule power:

When exercising home rule power, a county must be cognizant of the limitation imposed if the matter has been addressed in a statute that uniformly affects every county as such legislation shows the matter is of statewide concern.... Wisconsin courts have previously recognized that while some subjects are exclusively a statewide concern, others may be entirely a local concern and some subjects are not exclusively within the purview of either the state or of a county.... For those subjects where both the state and a county may act, the county's actions must complement rather than conflict with the state legislation.

Jackson Cty., 293 Wis.2d 497, ¶ 19, 717 N.W.2d 713 (internal quotation marks and citations omitted).^[8]

¶ 22 The Town's argument, based on WIS. STAT. § 59.03(1), is that the legislature has in another statute provided that the Town of Grant, and no other body, is allowed to provide an ambulance service to its residents. The Town relies on WIS. STAT. § 60.565, which states:

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AMBULANCE SERVICE. *The town board shall contract for or operate and maintain *159 ambulance services unless such services are provided by another person.* If the town board contracts for ambulance services, it may contract with one or more providers. The town board may determine and charge a reasonable fee for ambulance service provided under this section. The town board may purchase equipment for medical and other emergency calls.

(Emphasis added.) The Town's argument is that the Town of Grant ambulance service is mandated under § 60.565 because that statute contains the word "shall." The Town contends the County's ambulance service is only permissive under WIS. STAT. § 59.54(1) because that statute states that a county board "may" contract for an ambulance service. The Town then tries to tie those statutes to the county Home Rule power under § 59.03(1) by claiming that § 60.565 contains a "mandate" that all towns provide ambulance service which uniformly affects every town and, therefore, every county and is exclusively a matter of statewide concern. So far as we can tell, the Town is arguing that the Home Rule language referring to statutes that "uniformly affect[] every county ... [on] subjects [that] are exclusively a statewide concern" means that, whenever there is a statewide statutory mandate to provide a service, the Home Rule statute prohibits counties from providing that service to towns. And, according to the Town, if counties are prohibited from providing a service, counties are necessarily prohibited from taxing town residents for that service.

¶ 23 The first reason the Town's Home Rule argument fails is that the statute the Town relies upon does not support the Town's assertion. The initial sentence of WIS. STAT. § 60.565 states: "The town board shall contract for or operate and maintain ambulance services *unless such services are provided by another person.*" (Emphasis added.) The statute itself acknowledges that another person can provide the ambulance service instead of a town and withdraws the mandate where another person provides ambulance services. The absence of a command from the legislature that towns provide an ambulance service in all situations causes the Home Rule power argument of the Town to miss the mark.

¶ 24 But, even if WIS. STAT. § 60.565 is read as imposing a qualified mandate, the Town of Grant is not subject to that mandate. Portage County is a "person" currently providing an ambulance service to Town of Grant residents. The term "person" is not defined in Chapters 59 and 60. But, WIS. STAT. § 990.01(26) contains a definition of "person" which "includes all ... bodies politic." The parties agree that Portage County is a body politic. Also, the Town concedes in briefing that a "person" for these purposes includes an "entity." As the Town further admits, Portage County provides ambulance services to all residents of the County, including those in the Town of Grant. Accordingly, the Town of Grant is not under a legislative mandate to provide ambulance services. This being true, we conclude that the language in the Home Rule statute allows Portage County to provide the ambulance service to Town of Grant residents.

¶ 25 Additionally, four factors assist a court in determining if a county has violated its Home Rule power and whether the matter is exclusively one of statewide concern, entirely one of local concern, or not exclusively within the purview of either the state or a county. Those factors are: (1) whether the legislature has expressly withdrawn the power of a county to act in a specific area; (2) whether the county action logically conflicts with the state legislation; (3) whether the county action defeats ¹⁶⁰ the purpose of the state legislation; or (4) whether the county action goes against the spirit of the state legislation. If any of the four factors are met by a county's action, then that action is without legal effect because it violates Wisconsin law and exceeds the Home Rule power of the county. Jackson Cty., 293 Wis.2d 497, ¶ 20, 717 N.W.2d 713.

¶ 26 A review of each factor establishes that Portage County's actions have not violated its Home Rule power under WIS. STAT. § 59.03(1). First, the legislature has not expressly withdrawn the power of Portage County to provide an ambulance service or tax for that service. As discussed earlier, WIS. STAT. §§ 59.51(1) and 59.54(1) grant discretionary authority to provide that service and § 59.51(2) grants authority to levy a tax "to carry into effect any of the board's powers and duties." Second, the Portage County ambulance service (and the related tax levy) does not logically conflict with WIS. STAT. § 60.565. By its terms, that statute does not require every town to have an ambulance service. Instead, the service can be provided by "another person" such as a county. Third, for the same reasons, the actions of Portage County in providing an ambulance service and taxing for it do not defeat the purpose of any state legislation, including § 60.565. Finally, it cannot be said that these actions of Portage County defeat the spirit of § 60.565 as Wisconsin law provides concurrent authority for both the County and the Town of Grant to provide ambulance services to Town of Grant residents and tax for those services. [9]

¶ 27 Therefore, we conclude that WIS. STAT. § 60.565 does not mandate that the Town of Grant provide an ambulance service. We also conclude that the Portage County ambulance service authorized by WIS. STAT. §§ 59.51(1) and 59.54(1) — and the related taxing authority under § 59.51(2) — complements the Town of Grant's ambulance service allowed pursuant to § 60.565. For those reasons, the ambulance service of Portage County and its tax levy for the service do not violate the County's Home Rule power granted pursuant to WIS. STAT. § 59.03(1).

C. Portage County Need Not Comply With WIS. STAT. § 59.03(2) to Levy a Property Tax For Its Ambulance Service.^[10]

¶ 28 The Town argues, in the alternative, that the other subdivision of WIS. STAT. § 59.03 supports its position. The Town contends that the statutory method for Portage County to levy a property tax for the County's ambulance service is § 59.03(2) and, because the County has not fulfilled the requirements of that subsection, it has no authority to levy that property tax against Town of Grant property owners for the County ambulance service. We reject that argument because the requirements of § 59.03(2) do not apply to Portage County's authority to levy a tax in these circumstances.

¶ 29 The Town asserts that the more specific procedure is contained in WIS. STAT. § 59.03(2), and that statute must be complied with by the County to levy the property tax for the ambulance service rather than the general grant of taxing authority under WIS. STAT. § 59.51(2) discussed earlier. See Belding, 352 Wis.2d 359, ¶ 39, 843 N.W.2d 373. We disagree.

¹⁶¹ *161 ¶ 30 Reading applicable portions of Chapter 59 in context shows that para. (2) of WIS. STAT. § 59.03 is a unique procedure which may be used in specific fact situations to levy a property tax for a county service, but it is not the only authorization for a county to levy such a tax. That point is made in § 59.03(2) itself. Paragraph (f) reads: "The powers conferred by this subsection *shall be in addition to all other grants of power* and shall be limited only by express language." (Emphasis added.) The clear intent of the legislature is that a county's authority to levy a tax referred to in § 59.03(2) is in addition to other powers of a county.

¶ 31 Further, the general grants of authority at WIS. STAT. § 59.51(1) and (2) and WIS. STAT. § 59.54(1), which were already discussed, confirm that Portage County may levy a countywide property tax for its ambulance service. Section 59.51(1) reads in part:

A county board may exercise any organizational or administrative power under this subchapter without limitation because of enumeration, *and these powers shall be broadly and liberally construed and limited only by express language.*

(Emphasis added.)

¶ 32 WISCONSIN STAT. § 59.03(2) is not mentioned as a limitation on the powers granted to counties through WIS. STAT. §§ 59.51(1) and (2) and 59.54(1). No language in the broad and general grants of authority in § 59.51(1) and (2), § 59.54(1), or any other statute leads to the conclusion that the only method to levy a tax for a county ambulance service, or any other county service, on a countywide basis is through § 59.03(2).

¶ 33 Additionally, even if there was not more specific authority which authorizes the County to provide, and levy a tax for, the County's ambulance service, the Town's WIS. STAT. § 59.03(2) argument would fail because the County's activity here is not an effort to "consolidate" services.

¶ 34 Structure and context are important when interpreting a statute. *Kalal*, 271 Wis.2d 633, ¶ 46, 681 N.W.2d 110. Therefore, we begin with a review of relevant portions of WIS. STAT. § 59.03(2).^[11]

¶ 35 The first sentence of WIS. STAT. § 59.03(2)(a) reads:

Subject to s. 59.794(2) and (3)^[12] and except as elsewhere specifically provided in these statutes, the *board of any county is vested with all powers of a local, legislative and administrative character*, including without limitation because of enumeration, the subject matter of water, sewers, streets and highways, fire, police, and health, and *to carry out these powers in districts which it may create for different purposes, or throughout the county, and for such purposes to levy county taxes*, to issue bonds, assessment certificates and improvement bonds, or any other evidence of indebtedness.

(Emphasis and footnote added.) That sentence sets out the authority of counties, through § 59.03(2), to exercise powers in specific districts it may create or throughout ¹⁶² a county. The grant of authority includes levying county taxes "for such purposes." The powers conferred to counties in that sentence are referred to several times in other pertinent parts of § 59.03(2).

¶ 36 The remainder of para. (a) of WIS. STAT. § 59.03(2) sets forth the first of two mutually exclusive procedures contained in § 59.03(2) through which a county board may exercise those powers conferred in the first sentence of para. (a). To initiate this discrete procedure, a municipality within a county first requests that the county board exercise an "authority or function" either exclusively by the county or jointly by the county and the municipality. The county board may then, if it so decides, "assume the exercise of the function" upon the terms presented by the municipality.^[13]

¶ 37 Paragraph (b) of WIS. STAT. § 59.03(2) sets forth the second of the two procedures contained in § 59.03(2) through which a county board may exercise those "powers conferred" in the first sentence of para. (a). Paragraph (b) reads:

The board of any county may, by a resolution adopted by a majority of its membership, propose to any of the municipalities located in the county that it offers to exercise such powers and functions therein in order to consolidate municipal services and functions in the county. Such resolution shall designate the particular function, duty or act and the terms and conditions, if any, upon which the board will perform the function, duty or act. *The powers conferred in par. (a) and designated in such resolution may thereafter be exercised by the board in each municipality which accepts the proposal* by the adoption of a resolution by a majority vote of the members-elect of its governing body or by direct legislation in the manner provided in s. 9.20.

(Emphasis added.) In this specific procedure, a county board proposes to a municipality that it will exercise powers and functions in order to "consolidate" municipal functions in the county. Through that proposal to the municipality, the county board designates the function, duty, or act it offers to perform. The county then exercises those powers and functions if the municipality accepts the proposal from the county board.^[14]

¶ 38 Paragraph (e) of WIS. STAT. § 59.03(2), in the first two sentences, sets forth how a county can require payment from a municipality for assuming such powers as the county board and municipality agree.^[15] The following wording in the second sentence of § 59.03(2)(e) is, according to the Town, central to the analysis. It reads:

163 *163 [B]ut in the event that every municipality in the county accepts the proposal of the board, the expenses thereof shall be paid by county taxes to be levied and collected as are other taxes for county purposes.

That language requires that, if there is a proposal from a county board and every municipality in the county agrees to it, then the expenses incurred by the county "shall" be paid by county taxes which are levied and collected like any other county tax.

¶ 39 As we understand the Town's argument, the Town asserts that Portage County has the authority to levy a property tax only under WIS. STAT. § 59.03(2) because the Town of Grant consolidated municipal services into the County with its countywide ambulance service, and that Portage County violated § 59.03(2) because it did not follow the consolidation requirements in § 59.03(2)(b). We disagree.

¶ 40 The central act mentioned in para. (b) of WIS. STAT. § 59.03(2) is that a county board will "consolidate" municipal services and functions in the county. The term "consolidate" is not defined in Chapter 59 and the Town attempts no definition. In giving terms in a statute their ordinary and plain meaning, we may consult a dictionary. See State v. Polashek, 2002 WI 74, ¶ 19, 253 Wis.2d 527, 646 N.W.2d 330 ("If a word is not defined in the statute, our next recourse has normally been to use a recognized dictionary to determine the common and ordinary meaning of the word."); Rouse v. Theda Clark Med. Ctr., Inc., 2007 WI 87, ¶ 21, 302 Wis.2d 358, 735 N.W.2d 30 ("When giving a statute its plain and ordinary meaning, courts refer to dictionaries to define those terms not defined by the legislature."). The Webster's New College Dictionary defines consolidate as: "To unite into one system or body." *Consolidate*, WEBSTER'S II NEW COLLEGE DICTIONARY (1995).

¶ 41 The Town points to nothing in the record to support its contention that there was a "consolidation" of ambulance services. To the contrary, the undisputed facts prove that the countywide ambulance service provided by Portage County has not been "consolidated" into the Town of Grant ambulance service. Portage County contracts with two public ambulance service providers to provide ambulance services to all County residents. The Town of Grant also provides ambulance services to its residents. Since 2012, the Town of Grant has contracted directly with an ambulance service different than those used by Portage County. There are concurrent and completely separate ambulance services provided by Portage County and the Town of Grant to Town of Grant residents. Those ambulance services act independently and have not been united into one system or body as required for a "consolidation." We conclude that Portage County was not required to comply with the provisions of WIS. STAT. § 59.03(2) because the undisputed facts in the record show there was no consolidation of ambulance services by Portage County.^[16] Therefore, the Town's argument fails.

CONCLUSION

164 ¶ 42 For those reasons, we affirm the circuit court's grant of summary judgment to Portage County and we affirm the circuit court's denial of summary judgment to the Town.

By the Court. — Judgment affirmed.

[1] We will refer to all Plaintiffs-Appellants as "the Town" except where the context or the facts require a different approach.

[2] All references to the Wisconsin Statutes are to the 2015-16 version unless otherwise noted.

[3] The Town appears to argue, either alone or coupled with another proposition, that a county cannot levy a property tax for a county-provided service against county property taxpayers unless the service is provided countywide. Because the County does not argue the point, we will assume without deciding that a requirement here for county taxing authority for the ambulance service is that the County provides the service countywide.

[4] The term "board" in Chapter 59 means the county board of supervisors. WIS. STAT. § 59.001(1).

[5] No party contends there is ambiguity in the language of the statutes granting powers to counties generally, the authority of a county to contract for an ambulance service, or the taxation power granted to counties under WIS. STAT. § 59.51(2).

[6] The Town contends, in a very abbreviated argument, that there is no taxing authority for the countywide ambulance service provided by Portage County because WIS. STAT. § 59.54(1) states that the board may "make reasonable charges for the use thereof" in referring to the

ambulance service provided by a county, and, therefore, the County is limited to such use charges. We disagree. That generalized statement at the end of the statute does not overcome the broad authority to tax for the ambulance service already discussed. Further, that provision does not state that it is the *only* way a county can pay for its ambulance service. The Town ignores that the "reasonable charge" language is limited to charges for the "use" of an ambulance; that is, user fees for individual service calls. If the legislature intended that "reasonable charges" would fund the entire cost of a service contract entered into by a county with a private service provider for an ambulance service, it would have specifically stated such and not used the language in the statute.

[7] Since the time of the opinion in Hart v. Ament, 176 Wis.2d 694, 500 N.W.2d 312 (1993), the following phrase was added to WIS. STAT. § 59.51(1): "[A]nd these powers shall be broadly and liberally construed and limited only by express language."

[8] The Town asserts that the Home Rule power of counties is limited as compared to that of cities. See Jackson Cty. v. DNR, 2006 WI 96, ¶ 17, 293 Wis.2d 497, 717 N.W.2d 713. While true, a generalized statement about the Home Rule power of cities (a species of municipality not involved in this appeal) is of limited value in construing the specific question of Portage County's authority to levy a tax for its ambulance service.

[9] That conclusion concerning concurrent authority is bolstered by the opinion of the Attorney General in 77 Wis. Op. Att'y Gen. 210, 211 (1988).

[10] The County takes the position that the Town "disclaimed and abandoned" its argument that the County did not comply with the procedures in WIS. STAT. § 59.03(2). We conclude that the record shows to the contrary.

[11] The Town cites to the heading of WIS. STAT. § 59.03(2) as authority to promote its position. However, WIS. STAT. § 990.001(6) reads: "The titles to subchapters, sections, subsections, paragraphs and subdivisions of the statutes and history notes are not part of the statutes." See Noffke ex rel. Swenson v. Bakke, 2009 WI 10, ¶ 5, 315 Wis.2d 350, 760 N.W.2d 156 ("In addition, a title may not be used to alter the meaning of a statute or create an ambiguity where no ambiguity existed."). For those reasons, we ignore the heading.

[12] This introductory clause is not applicable since it refers to statutes unique to Milwaukee County.

[13] In Chapter 59, "municipality" means any city, village, or town. See WIS. STAT. § 59.001(3). For purposes of this analysis, we consider the Town of Grant a municipality.

[14] That the procedures in WIS. STAT. § 59.03(2) (a) and (b) are alternatives in which, respectively, either the municipality makes a proposal to the county board, or the county board makes a proposal to a municipality is recognized by language in paras. (c) and (d) of § 59.03(2). Paragraph (c) states in pertinent part: "Whenever the request under para. (a) or acceptance under para. (b) of a municipality is by resolution of its governing board...." Paragraph (d) begins: "After and upon the adoption of resolutions by the board and subject to para. (c) by one or more municipalities either as provided in paras. (a) or (b)...."

[15] Other portions of WIS. STAT. § 59.03(2)(e) concern alternate methods for a municipality to pay a county for assuming powers as agreed by a municipality and a county. The Town does not contend that those provisions are applicable.

[16] The Town relies on one sentence out of an article from the University of Wisconsin Extension. *County Government in Wisconsin History & Background*, UW Extension, p. 6 (January 2012), <https://lgc.uwex.edu/files/2016/04/fs19CountyGovernmentWisconsin.pdf>. A "Fact Sheet" from the U.W. Extension about local government is not authority which binds this court or any other court in this state. We decline the invitation to rely on that article.

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CHAPTER 60

TOWNS

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NOTE: 1983 Wis. Act 532, which completely revised this chapter, has extensive notes explaining the revision.

SUBCHAPTER I

DEFINITIONS

60.001 Definitions. In this chapter:

(1) "Annual town meeting" means the town meeting held under s. 60.11.

(2) "Special town meeting" means a town meeting, other than the annual town meeting, held under s. 60.12.

(3) "Town meeting" means the annual town meeting or a special town meeting.

History: 1983 a. 532.

SUBCHAPTER II

LEGAL STATUS; ORGANIZATION

60.01 Legal status; general powers. (1) A town is a body corporate and politic, with those powers granted by law. A town shall be designated in all actions and proceedings by its name, as "Town of".

(2) A town may:

(a) Sue and be sued.

(b) Acquire and hold real and personal property for public use and convey and dispose of the property.

(c) Enter into contracts necessary for the exercise of its corporate powers.

History: 1983 a. 532.

60.03 Division and dissolution of towns generally. (1)

CHAPTER 61

VILLAGES

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61.187 Dissolution. (1) **PROCEDURE.** Whenever a petition conforming to the requirements of s. 8.40, signed by at least one-third as many electors of any village as voted for village officers at the next preceding election for village officers in that village, shall be presented to the village board, and filed as provided in s. 8.37, praying for dissolution of the village, the village board shall submit to the electors of the village the question whether or not the village shall be dissolved. The question shall be determined by ballot, in substantially the manner provided by ss. 5.64 (2) and 10.02, at a general election or at a special election called by the village board for that purpose.

(2) **DATE OF; PROPERTY; CLAIMS; TERRITORY.** (a) Subject to par. (c), if two-thirds of the ballots cast at the election under sub. (1) are in favor of dissolution, the village shall, at the expiration of 6 months from the date of the election, cease to be a village.

(c) The territory included within the village at the time of its dissolution shall revert to and become a part of the town or towns from which it was taken or in which it is then located, except that if the town or towns from which all of the village territory was taken is no longer in existence, the village may not dissolve. The assets and liabilities of the village shall be apportioned under s. 66.0235 and, in accordance with that section, all assets and liabilities of the village shall become the assets and liabilities of the town or towns to which the village territory reverts.

(d) If, in accordance with par. (a), the results of the election under sub. (1) provide for dissolution, the village clerk shall, within 10 days after the election, record the petition and determination of the village board of canvassers in the office of the register of deeds of the county or counties in which the village is located and file with the secretary of administration certified copies of the petition and the determination of inspectors of election. The village clerk shall also record in the office of the register of deeds a certificate by the village clerk showing the date on which the dissolution takes effect and file with the secretary of administration 4 copies of the certificate. These documents shall be recorded and indexed by the register of deeds. The index shall include the document number of the original documents and, if given on the original documents, the volume or reel and the page or image number where the original documents are filed or

recorded. The secretary of administration shall forward 2 copies of the certificate to the department of transportation and one to the department of revenue.

History: 1977 c. 29 s. 1654 (8) (c); 1977 c. 273; 1989 a. 192; 1993 a. 301; 1999 a. 182; 2001 a. 107; 2005 a. 391; 2015 a. 53; 2017 a. 102.

61.188 Certain villages may become cities by charter ordinance. Any village having a population of 1,000 or more may proceed under s. 66.0101 to organize as a city of the appropriate class. The village may by charter or charter ordinance adopted under s. 66.0101 elect not to be governed by ch. 62 or 66 in whole or in part or may create that system of government considered by the village to be most appropriate. The charter or charter ordinance may include the following: method of election of members of the council by districts, at-large or by a combination of methods, procedure for election of the first common council, creation and selection of all administrative officers, departments, boards and commissions, powers and duties of all officers, boards and commissions and terms of office. The charter or charter ordinance may not alter those provisions of ch. 62 dealing with police and fire departments or chs. 115 to 121 dealing with education. Any village incorporated after August 12, 1959, may not become a city under this section unless it meets the standards for incorporation in ss. 66.0205 and 66.0207.

History: 1999 a. 150 s. 25.

61.189 Villages of 1,000 may become cities. (1) Whenever the resident population of any village exceeds 1,000 as shown by the last federal census or by a census provided for under sub. (3), the village may become a 4th class city, and the trustees of the village may at a regular meeting, by a two-thirds vote of the members thereof, by resolution, so determine. The resolution shall observe the requirements of s. 5.15 (1) and (2) for wards, and shall fix the number and boundary of the aldermanic districts into which the city shall be divided and fix the time for holding the first city election, which shall not be less than 20 days from the date of such resolution, shall designate a polling place for each ward, and shall provide for the appointment of initial inspectors of election in the manner provided in ss. 7.30 and 7.32.

(2) The election shall be noticed and conducted and the result

CHAPTER 62

CITIES

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SUBCHAPTER I

GENERAL CHARTER LAW

62.01 Saving clause. That no inconvenience may arise by reason of change of government of cities from special charter to general charter, or by reason of the revision of the general charter law, it is declared that:

(1) All vested rights, pending actions and prosecutions, and existing judgments, claims, and contracts, both as to individuals and bodies corporate, shall continue as though no change had taken place.

(3) Ordinances in force, so far as not inconsistent herewith, shall continue in force until altered or repealed.

(5) Nothing herein shall change the time for paying taxes as provided in any special city charter until the council shall by ordinance change the same to conform to general law.

62.02 Repeal of special charters. All special charters for cities of the 2nd, 3rd and 4th classes are hereby repealed and such cities are hereby incorporated under this subchapter. The city clerk shall forthwith certify the boundaries of such city to the secretary of administration, who shall file the same and issue to such city a certificate of incorporation as of the date when this subchapter became effective, and record the same.

History: 1977 c. 151; 2015 a. 55.

62.03 First class cities excepted. (1) This subchapter, except ss. 62.071, 62.08 (1), 62.09 (1) (c) and (11) (j), (k), and (m), 62.175, 62.23 (7) (em) and (he), and 62.237, does not apply to 1st class cities under special charter.

(2) Any such city may adopt by ordinance this subchapter or

any section or sections thereof, which when so adopted shall apply to such city.

(3) The revision of the general charter law by chapter 242, laws of 1921 shall not affect the application of any provisions of the general charter previously adopted by any 1st class city under special charter, but such provisions shall as to such cities retain the same force and application as they had before the enactment of chapter 242, laws of 1921.

History: 1977 c. 151; 1979 c. 90 s. 21; 1979 c. 221, 260, 355; 1981 c. 281 s. 17; 1983 a. 395, 532, 538; 1989 a. 113; 1993 a. 400; 1999 a. 150; 2023 a. 19.

Milwaukee can adopt less than a statute "section" from this chapter [now this subchapter]. *State ex rel. Cortez v. Board of Fire & Police Commissioners*, 49 Wis. 2d 130, 181 N.W.2d 378 (1970).

62.04 Intent and construction. It is declared to be the intention of the revision of the city charter law, to grant all the privileges, rights and powers, to cities which they heretofore had unless the contrary is patent from the revision. For the purpose of giving to cities the largest measure of self-government compatible with the constitution and general law, it is hereby declared that ss. 62.01 to 62.26 shall be liberally construed in favor of the rights, powers and privileges of cities to promote the general welfare, peace, good order and prosperity of such cities and the inhabitants thereof.

Section 66.0301 (2) specifically authorizes a municipality to contract with other municipalities for the receipt or furnishing of services. In addition, this section and s. 62.11 (5) confer upon cities all powers not denied them by other statutes or the constitution. In this case, the city decided to make certain of its property available to neighboring municipalities for wastewater treatment service on the terms and conditions it negotiated in contracts with those municipalities, including annual license fees. Section 62.11 (5) unquestionably conferred authority upon the city to do so. *Mary Lane Area Sanitary District v. City of Oconomowoc*, 2023 WI App 48, 409 Wis. 2d 159, 996 N.W.2d 101, 22-1649.

62.05 Classes of cities. (1) Cities shall be divided into 4

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lates the appropriate jurisdiction's authority, not the defendant's rights. *State v. Mieritz*, 193 Wis. 2d 571, 534 N.W.2d 632 (Ct. App. 1995).

Service of a notice of appeal under sub. (5) (i) is sufficient when served on the secretary of the police and fire commission. There is no requirement that the notice must first be filed with the court. *Trutschel v. Martin*, 208 Wis. 2d 361, 560 N.W.2d 315 (Ct. App. 1997), 96-2183.

Sub. (5) (i) deprives the court of appeals jurisdiction to review orders issued by a circuit court under sub. (5) (i). *Younglove v. City of Oak Creek Fire & Police Commission*, 218 Wis. 2d 133, 579 N.W.2d 294 (Ct. App. 1998), 97-1522.

It is unconstitutional to condition continued public employment upon a waiver of the privilege against self-incrimination. An employee may be required to answer questions in a disciplinary hearing when granted immunity from criminal prosecution. There is no immunity for uncoerced false statements made during a disciplinary investigation. There also is no requirement for *Miranda*, 384 U.S. 436 (1966)-like warnings, which in their absence would require the suppression of all statements made in the disciplinary proceedings. *Herek v. Police & Fire Commission*, 226 Wis. 2d 504, 595 N.W.2d 113 (Ct. App. 1999), 98-1927.

A police officer promoted to sergeant, subject to a one-year period of probation, could not be demoted without a just cause hearing under sub. (5) (em). An original appointment is on a probationary basis under s. 165.85 (4) (b). Once that period has passed, no promotion can be taken away without a hearing under sub. (5) (em). *Antisdell v. City of Oak Creek Police & Fire Commission*, 2000 WI 35, 234 Wis. 2d 154, 609 N.W.2d 464, 97-3818.

The court properly determined whether salaries had been decreased under sub. (7) by comparing the police officer's total cash receipts for each year at issue with the officer's total cash receipts for the immediately preceding year. *Gold v. City of Adams*, 2002 WI App 45, 251 Wis. 2d 312, 641 N.W.2d 446, 01-1173.

The Department of Workforce Development has statutory authority to receive and investigate a firefighter's employment discrimination claim under s. 111.321 that is tied directly to the charges sustained and disciplinary sanctions imposed by a police and fire commission under this section, to which claim preclusion is no bar. *City of Madison v. DWD*, 2002 WI App 199, 257 Wis. 2d 348, 651 N.W.2d 292, 01-1910.

There are two ways to appeal police and fire commission decisions: 1) under sub. (5) (i) when the court determines, on the evidence in the administrative record, if there is just cause to sustain the charges against the accused; and 2) by certiorari action, by which legal defects in the administrative record for which there is no statutory judicial review under sub. (5) (i) may be reviewed. An accused may file both and the trial court may address them in any order it deems prudent. *State ex rel. Heil v. Green Bay Police & Fire Commission*, 2002 WI App 228, 256 Wis. 2d 1008, 652 N.W.2d 118, 01-1781.

Having a common council liaison to the police and fire commission was not a reasonable local adaptation of the statute. The liaison effectively was a representative of one of the parties yet sat with the commission at hearings and, although nonvoting, participated in deliberations, tainting the appearance of commission independence and rendering the commission's decision void. *State ex rel. Heil v. Green Bay Police & Fire Commission*, 2002 WI App 228, 256 Wis. 2d 1008, 652 N.W.2d 118, 01-1781.

Sub. (4) (a) and (c) grants police chiefs and police and fire commissions the authority to promote subordinates, subject to a reasonable probationary period. Sub. (5) (em) requires just cause to act only in disciplinary actions. A promoted officer who does not successfully complete the probationary period may be returned to a former rank without either a sub. (5) (em) or due process hearing, as the demotion is not discipline. *Kraus v. City of Waukesha Police & Fire Commission*, 2003 WI 51, 261 Wis. 2d 485, 662 N.W.2d 294, 01-1106.

Fire chiefs, police chiefs, and police and fire commissions are exclusively empowered to make, and are responsible for, appointment and promotion decisions in their respective departments. An arbitrator may not overrule decisions that are specifically entrusted to the chiefs and the commissions. Nothing in s. 111.70 requires such an interpretation of this section. *City of Madison v. WERC*, 2003 WI 52, 261 Wis. 2d 423, 662 N.W.2d 318, 99-0500.

A board of police and fire commissioners has authority under sub. (5) (g) to adopt a rule permitting a hearing examiner to conduct initial and evidentiary hearings and to make reports to the board on the examiner's recommendations when the rule ensures that the ultimate decision-making authority remains with the board. *Conway v. Board of Police & Fire Commissioners*, 2003 WI 53, 262 Wis. 2d 1, 662 N.W.2d 335, 01-0784.

The police and fire commission has exclusive statutory authority under sub. (5) to review disciplinary actions against firefighters. Any claim that a disciplinary termination is discriminatory under ch. 111 must be raised before the commission. The Department of Workforce Development may not take jurisdiction over a ch. 111 complaint arising out of a decision of a commission to terminate a firefighter. *City of Madison v. DWD*, 2003 WI 76, 262 Wis. 2d 652, 664 N.W.2d 584, 01-1910.

Sub. (4) (a), providing appointments are to be made by promotion within the ranks when qualified insiders exist, neither specifies the promotion process nor restricts a chief's discretion in any way, other than making a chief's selection subject to departmental approval. If promotion from within the department cannot be "done with advantage," the alternative appointment process involving "an eligible list" comes into play, but those provisions are not triggered when a chief has appointed a subordinate who can be promoted "with advantage." *Baures v. North Shore Fire Department*, 2003 WI App 103, 264 Wis. 2d 815, 664 N.W.2d 113, 02-1936.

Sub. (5) (i) is not the exclusive remedy for a claim that the rules a subordinate is found to have violated are unconstitutionally vague and overbroad. Constitutional issues of vagueness or overbreadth may be considered under certiorari because they concern whether the police and fire commission board keeps within its jurisdiction and proceeds on a correct theory of the law. *Gentili v. Board of Police & Fire Commissioners*, 2004 WI 60, 272 Wis. 2d 1, 680 N.W.2d 335, 02-3208.

A recruit who does not complete the initial probationary term of employment as a police officer is not entitled to avail himself or herself of the just cause protections afforded by sub. (5) (em). *State ex rel. Massman v. City of Prescott*, 2020 WI App 3, 390 Wis. 2d 378, 938 N.W.2d 602, 18-1621.

A citizenship requirement for peace officers is constitutional. 68 Atty. Gen. 61.

A mayor in a city with a police and fire commission does not have the authority to order a police chief to reinstate a discharged probationary police officer. 81 Atty. Gen. 1.

A firefighter's dismissal violated due process. *Schultz v. Baumgart*, 738 F.2d 231 (1984).

Sub. (5) confers a property interest in employment protected by the 14th amendment to the U.S. Constitution on police officers and fire fighters. *Dixon v. City of New Richmond*, 334 F.3d 691 (2003).

There was no suspension under this section when the police chief carried out an agreement that a part-time officer, normally assigned work on an as-needed basis, would not be assigned shifts pending the completion of disciplinary proceedings against the officer in another jurisdiction where the officer was also employed as a police officer. *Dixon v. City of New Richmond*, 334 F.3d 691 (2003).

Police Accountability in Wisconsin. Flynn. 1974 WLR 1131.

62.133 Ambulance service. The common council may purchase, equip, operate and maintain ambulances and contract for ambulance service with one or more providers for conveyance of the sick or injured. The common council may determine and charge a reasonable fee for ambulance service provided under this section.

History: 1991 a. 39.

62.135 Highway safety coordinator. In cities with a population of 150,000 and more, the mayor may appoint a city highway safety coordinator who shall be a member of the city agency or commission responsible for traffic accident analysis and traffic safety related matters. The commission or agency shall meet at least quarterly to review city traffic accident data and other traffic safety related matters.

History: 1983 a. 291.

62.14 Board of public works. (1) HOW CONSTITUTED; TERMS. There shall be a department known as the "Board of Public Works" to consist of 3 commissioners. In cities of the 2nd class the commissioners shall be appointed by the mayor and confirmed by the council at their first regular meeting or as soon thereafter as may be. The members of the first board shall hold their offices, 1, 2 and 3 years, respectively, and thereafter for 3 years or until their successors are qualified. In all other cities the board shall consist of the city attorney, city comptroller and city engineer. The council, by a two-thirds vote, may determine that the board of public works shall consist of other public officers or persons and provide for the election or appointment of the members thereof, or it may, by a like vote, dispense with such board, in which case its duties and powers shall be exercised by the council or a committee thereof, or by such officer, officers or boards as the council designates. The words "board of public works" wherever used in this subchapter shall include such officer, officers, or boards as shall be designated to discharge its duties.

(2) ORGANIZATION. The members of the board of public works shall, on the first Tuesday in May of each year, choose a president of the board from their number, and in cities of the first class a secretary; in other cities the city clerk shall be the secretary of the board.

(3) COMPENSATION. The commissioners of public works in cities of the second class shall receive a salary, but in all other cities the salaries of the attorney, comptroller and engineer respectively shall be in full for their services as members of such board.

(4) RULES FOR, BY COUNCIL. The council may make such rules as the council deems proper, not contravening this subchapter, for the government of the board of public works and the manner in which the business of said board shall be conducted.

(5) QUORUM; RECORD; REPORT. A majority of the board shall constitute a quorum for doing business. They shall keep a record of all their proceedings, which shall be open at all reasonable times to the inspection of any elector of such city, and shall make a report to the council on or before the first day of March in each year, and oftener if required.