

Town of Wascott
Douglas County, Wisconsin

Resolution 2010-22
Collecting Officials for Dog License Taxes

WHEREAS, §174.05 (2), Wis. Stats., establishes the minimum dog license tax of \$3 for a neutered male dog or spayed female dog, and \$8 for an unneutered male dog or spayed female dog for a dog more than 5 months of age, or one-half these amounts if the dog became 5 months of age after July 1 of the license year; and

WHEREAS, §174.05 (3), Wis. Stats., authorizes the Town Board to raise the minimum dog license tax for the purpose of covering Town costs of dog licensing, regulation, and impounding activities for the previous year; and

WHEREAS, §174.05 (5), Wis. Stats., requires the collecting official to assess and collect a late fee of \$5 if the dog license tax is not paid by April 1, or within 30 days of acquiring ownership of a licensable dog or before the dog reached licensable age; and

WHEREAS, pursuant to § 174.065, Wis. Stats., the collecting official for dog license taxes is the Town Treasurer, unless the Town Board authorizes other collecting officials; and

WHEREAS, expanding the number of collecting officials for dog license taxes is expected to increase collections of dog license taxes, which taxes are used by Douglas County to fund the administration of the dog license law and expenses for the county pound or human society.

NOW, THEREFORE, BE IT RESOLVED that the dog license tax for the Town of Wascott shall be set at the minimum dog license tax as provided in §174.05 (2), Wis. Stats., plus any late fees assessed pursuant to §174.05 (5), Wis. Stats.

BE IT FURTHER RESOLVED that pursuant to § 174.065 (1), Wis. Stats., the Town Board of the Town of Wascott authorizes the Douglas County Clerk and any volunteering veterinarian or humane society (approved by the Douglas County Clerk as a dog license agent) to act as collecting officials for dog license taxes for the Town of Wascott.

ADOPTED this 9th day of November, 2010, by a majority vote of the Town Board with a quorum present and voting and proper notice having been given.

TOWN BOARD

Janice Newsome, Town Chairperson

Bob Beglinger, Town Supervisor

Doug Bush, Town Supervisor

Doug Hanson, Town Supervisor

Barbara Johnson, Town Supervisor

Original signed copy on file with Town Clerk

Town of Wascott
Douglas County, Wisconsin

Attest: Jeannette Atkinson, Town Clerk

Policy Note: Chapter 174 Dogs, Wis. Stats. The Town Treasurer is required to collect dog license taxes. The Town retains \$0.25 per license and the balance is paid to the Douglas County Treasurer. If the Town raises additional dog license tax, the tax must be used for Town costs for dog licensing, regulation, and impounding activities.

Fiscal Note: Insignificant impact to Town -- potential revenue loss of \$0.25 per license issued by a collection official other than the Town Treasurer.