COUNTY GOVERNMENT IN WISCONSIN

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The Legal Status of the County

"COUNTIES are nothing more than certain portions of the territory into which the state is divided for the more convenient exercise of the power of government," said Chief Justice Taney. In this sense counties are creatures of the state, and would be created whether the local inhabitants desired them or not, unlike municipal corporations which are called into existence at the solicitation or free consent of the people who compose them. In line with this idea courts have decided that the property owned by a county is held as a state agency, subject to the disposition of the legislature without the consent of the county. As a division of the state, the county could assume the prerogatives of the state, such as not being subject to suit without its own consent, and immunity from actions against it for breaking of contracts. From this came constitutional limitations to curb the power of the legislature and legislation which tends to make the counties more and more like municipal corporations. Wisconsin by statute has made the county a "body corporate, empowered to sue and be sued, to purchase, take and hold real and personal estate for public uses, including lands sold for taxes, to sell and convey the same, 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 duties charged upon it by law, and shall so continue till altered by law."

The county has a dual nature. To a certain degree it is a unit of government with power to make and administer its own laws or ordinances. However, these powers are all enumerated and delegated by the state constitution or by law. The state, by changing the constitution or statutes, can change the entire system of local government, create and abolish offices and change functions of counties and towns. Counties have "enumerated powers", some of which are mandatory and others simply permissive. For instance, counties must build court houses and jails, but may erect county normal schools.

In another sense the county is merely a subdivision of the state. It is a convenient unit for state highway administration, superintendence of schools, collection of state taxes, and holding of elections.
The sheriff, county attorney, and certain courts, although supported by county taxes, are primarily engaged in enforcing state laws. The state assumes the power of removal over certain county officers, for the constitution grants to the governor the right to remove the sheriff, coroner, register of deeds, and the district attorney. The clerk of the circuit court and county superintendent of schools are subject to removal by the judge of the circuit court, whereas the county board has the right to remove only the clerk, treasurer, and surveyor.

The legislature nevertheless is restricted by the constitution in its powers over counties. Constitutional offices cannot be abolished by law. Certain provisions in regard to fines, school taxes, and debt limits of local governments are written into the constitution. The legislature is specifically limited in the division of counties and the location of county seats.

The Location of County Seats
The question, who shall select the county seat of a county, was warmly debated in the second constitutional convention. Some felt that local people could not intelligently decide this question because they would be unable to agree and compromise would often result in locating the county seat in the least desirable spot. However, it would be even worse to leave it to the state legislature. The article adopted provided for the fixing of a site by law and the approval of the people in a referendum election. A later amendment prohibited special legislation “for locating or changing any county seat”. A general law has provided for the procedure. The county board after
the organization of the county designates the site of the county seat. Removal cannot take place except upon a petition signed by two-fifths of the legal voters naming the new site, and a majority of the votes cast at an election for this purpose must favor it. If, however, the county seat has been established for fifteen years or more, and the county has erected buildings valued at $10,000 or more, a petition signed by one-half of the resident free-holders is necessary before an election is permitted. Five years must elapse before the question of removal can be reopened.

The Creation and Subdivision of Counties

In the constitutional convention it was felt by some that division should be left to the people of the county itself. However, there was the practical consideration of the division of large counties with sparse population. The question of a minimum size also came up. Some suggested twenty-five townships, thus producing a county board of twenty-five supervisors; others mentioned twenty-four townships, but finally nine hundred square miles became a part of the constitution in the sense that the legislature cannot divide a county of this size or smaller or take away any part from it without submitting the question to a vote of the people. To avoid the necessity of submitting the question to the people, the legislature has at times enlarged a county containing less than nine hundred square miles, and then created a new county out of parts of others. Trempealeau was formed in this way, and in 1870 several townships were taken from Jackson and added to Wood, and then a much larger area was taken from the latter and added to the former.

The formation of our counties went by spurts. Thirty counties had been created before statehood was attained, of which one-half were created in 1836. Seven of these have substantially the same boundaries today, whereas the rest originally had larger areas. Between 1848 and the Civil War, twenty-nine more counties were created, of which one-half came into existence between 1850 and 1854. Some of these originated through divisions of old counties, as, for instance, Racine (taken from Kenosha), Kewaunee (from Door), Ozaukee (from Washington); whereas in the north the counties were still large and the boundaries unsettled. By 1860 all the counties south of a line drawn from Green Bay to Pepin County had practically the same boundaries as they have today. North of this line there were twelve counties with the same names as are found on the map in 1933, but whose boundaries have been changed, and from whose territory twelve additional counties were eventually created.

Adoption of the New York Type of County Government

There are four general types of local government in the United States, which had their origin in the colonial days. In New England, the unit of local government was and still is, the town. It differs from the Wisconsin town in that it includes both rural and urban territory, whereas in other parts of the country urban places incor-
porate separately as villages and cities. The powers of local government were vested directly in the people assembled in their town meetings and the town was the unit of representation in the colonial assembly. Counties came into being in 1665, but only as administrative units for courts, military service, the collection of taxes, and later for certain highway functions. There is no organic connection between towns and counties through a representative board of supervisors.

In the south, where large scale agriculture predominated and urban centers were small, all local government is centered in the county. Towns are omitted entirely.

Between these two extremes is the dual type which we have adopted in Wisconsin. In New York and Pennsylvania, towns and counties had more or less equal functions and powers, but the unit for representation in the colonial assembly. In New York the town and county were closely tied together through the board of supervisors, consisting of one supervisor or more from each town and village. In Pennsylvania the town is of less significance than the county. Instead of a representative board, there is a small number of commissioners elected from the county at large. Many of the functions of the New England towns, such as assessing and collecting taxes, are here county functions, and the town is reduced to a mere administrative area.

As the people moved into the West, they carried their particular local institutions with them. However, the strictly New England type of local government was not transplanted, whereas the southern townless counties spread over most of the south and the far west. The New York township-county board of supervisor type was adopted by Wisconsin, Michigan, and, in part, by Illinois and Nebraska. The remainder of the states have followed Pennsylvania's plan of commissioners instead of supervisors. In general, the states with the New York type of government have large county boards, and the others small ones, although some of the southern states elect representatives by districts and yet have large legislative bodies. Louisiana has parishes instead of counties, and there are other variations which cannot be discussed here.

The Board of Supervisors

Wisconsin did not adopt its present plan at once. In early territorial days the counties had commissioners. Under the influence of Governor Cass (of Michigan territory, of which Wisconsin was then a part), who came from New England, Congress in 1827 established the supervisor system, with the town the more important local unit. With the discovery of lead in the same year, many southerners came into the state who preferred the county commissioner plan, and caused its adoption. After the Black Hawk War, the rich farming lands of the state attracted people from New England and New York, who demanded the restoration of the supervisors. They said the existing system was "undemocratic", and that each town was more competent
to judge its own wants and legislate in its own interests than a "remote, expensive, and to them in a measure, irresponsible body", as the Milwaukee Sentinel of September 8, 1840, put it. So a law was passed permitting each county to have its choice, and in 1842 eight counties changed to the board-of-supervisor system. Others changed later, and by 1848 all had adopted the plan except Grant, Green, Iowa, Sauk, and Lafayette, the old southwestern counties. With the adoption of the constitution, requiring "but one system of town and county government, which shall be as uniform as possible," it became necessary to make a choice. The constitution itself did not decide the question. In 1861 a bill was introduced calling for three commissioners elected from districts, the number to be increased with the growth of population. This bill became a law, but it did not satisfy the populous counties. Washington County had a special law passed in 1868 giving it eight supervisors instead of three, but the Supreme Court held that this was contrary to the uniformity clause of the constitution. Finally, in 1870, the present supervisor system was established.

It is an interesting fact that even though the law of 1861 was repealed, its essential features have been embodied in the present statute pertaining to counties with more than 250,000 population. Here the county board is composed of a supervisor from each assembly district elected for a period of four years. By another act, passed in 1921, counties are permitted to adopt the commission form of government, provided a majority of the votes cast at a special election favor such a move. Should the people decide against such a change, at least two years must elapse before the question can be submitted again. The number of commissioners varies with the population, from three for counties with 25,000 or less, to nine for those with population of 60,000 to 250,000. To secure local representation, the county is to be divided into as many districts as there are commissioners, having as nearly equal population as possible, subject to redistricting after each United States Census. The term of the commissioners is four years, with a salary whose maximum is fixed by law varying with the assessed valuation of the county. Burnett and Rusk Counties are operating under this law, and Vilas County voted to adopt the county board of commissioners in April, 1933. Milwaukee has the assembly-district-supervisor plan.

It is interesting to note, on the map showing the number of members in each board of supervisors, that it is not necessarily the large or populous counties that have large boards, although the largest boards are in the large counties of Dane, Grant and Marathon. Barron and Clark counties with 34,000 population have 50 or more members on their boards, compared to 36 in Sheboygan with 71,000 and 44 in Winnebago with 77,000 people. The large boards owe their size in some cases not to the large number of towns but to the villages and city wards. Every village or part of a village, city ward or part of a ward (if these happen to lie in two counties), is entitled to representation on the board of supervisors. Sometimes cities deliber-
Number of Members on Each County Board.
Numbers Indicate the Following County Institutions and Activities:

1—Agricultural Schools.  
2—Normal Schools.  
3—Poor Houses or Poor Farms.  
4—Insane Asylums.  
5—Tuberculosis Sanatoria.  
6—Children's Boards.  
7—Aid to Fair Associations.  
8—Fairs.  
9—Park Systems.
ately create more wards in order to maintain "parity" of representation of urban as against rural units.

Many objections have been raised against large and unwieldy county boards. The cost of meetings is greater, since every member is permitted a per diem of $4 or $5 while in session, and six cents a mile for every mile travelled in going to and from meetings. In the majority of the counties there are two regular meetings each year, but special sessions can be called, by a specified number of members. The law limits the total number of days for which per diem salary can be drawn to fifteen for counties with less than 15,000 population, and twenty days for those with more (excepting Milwaukee).

Another important consideration is that county boards have administrative as well as legislative functions. The county is unique in that it does not have an executive head comparable to the governor of the state, mayor of a city, or president of a village. The county board fills this place, and the chairman often represents the county as an executive. There is less objection to a large board, representing the various smaller political units as a legislative body, than to such a board as an administrative or executive body. The state has bestowed many administrative functions on the board of supervisors. Here action, and not deliberation and debate is required; hence the efficiency of the smaller boards and the movement for the county manager plan, which is being tried in Virginia, North Carolina, and Montana. Much of the administrative work of the county boards actually, however, is handled through small committees. Usually there are from twelve to twenty such committees whose names indicate their functions: poor relief, highways, education, finance, colonization, equalization, auditing, dance halls, etc. Per diem salary and travel allowance are paid committee members while at work, limited by law to twenty days in counties of less than 25,000 and in others to thirty days.

Functions of County Governments

The county began with purely governmental functions such as enforcing laws, registering deeds, keeping county records, etc., associated with the constitutional offices. Early the counties became responsible for the care of the poor and insane, which made asylums and poor houses necessary. Some of these have farms in connection and are more or less self-supporting. Since then the county has been given or permitted to take on additional duties. Some of these represent a shift from the town or other local unit to the county; others have been newly created by law, and may be either mandatory or permissive. For instance, the supervision of schools was once a town function; now it belongs in the county and the state; the county must raise $250 for every elementary school teacher in the county to match the state's contribution, or the schools lose the state aid. The county may have a nurse, normal school, or a board of immigration.
Education

The common schools offer an example of the changing functions of various units of government. Up to 1848, town officers laid out districts, levied taxes, and hired teachers. In 1848 the district system was established, but the licensing and supervising of teachers was done by a town superintendent. Not until 1862 was the county superintendent's office established by law. Now there is considerable sentiment for the abolition of the local districts and enlargement of the unit of school administration to the county, as has been done in a number of other states.

In Wisconsin the district system still prevails, but with some supervision by the county and state superintendents. The county superintendent visits and inspects the rural schools and grants teachers' certificates. He is assisted by one or more supervising teachers, whose salaries and expenses are paid by the state. The power to grant certificates and inspect schools is shared with the state department of public instruction, upon whose certification state aids to local schools are granted. Under the school equalization law, the state grants certain sums to districts of low valuation, plus $250 for every elementary teacher in the county (urban as well as rural), and the county is required to raise an additional $250 for every elementary teacher.

In addition, the statutes empower the county to appropriate money to carry out part-time instruction in agriculture. In counties with less than 12,000 population, the board of supervisors may establish a county high school, but no such high school has as yet been established in any county. In those counties without state normal schools, a "county normal school" may be established for the training of teachers for the common schools. Such normal schools are under the control of a committee of three, the county superintendent of schools and two others selected by the county board. These schools are supervised by the state department of public instruction, and if they come up to standard, are granted state aid. There are thirty county normals in the state, which in the fiscal year 1932 received a total of $308,000 state aid. Counties may also establish agricultural schools which are under the same type of control as the county normal schools. They are supervised and inspected by the state superintendent and a limited amount of state aid is granted. There are now four such schools in operation.

There is a general law under which counties as well as villages, towns, and cities may establish libraries and levy taxes for their support. In the case of a county, the cost of such libraries may be apportioned back to the other local units of government, exempting any unit maintaining its own library. In lieu of establishing libraries of their own counties may cooperate with city libraries to provide travelling library service for rural districts.

The Care of the Unfortunate—Health and Sanitation

The care of the unfortunate has traditionally been a local function; in Wisconsin it is shared by the county with the other local units.
In counties in which the "local" system of relief prevails, towns, villages, and cities take care of their legally resident poor; transient persons are also cared for by them, but the costs are charged to the county. Counties through their boards may vote to adopt the "county" system of poor relief, in which case they administer the relief and pay all costs. All counties are empowered to establish county homes for the poor, whether they have the dual system or the county system. Until within the past year only about twenty counties operated under the "county" system, but these were mainly the larger counties and had above one-half the total population of the state. Since the summer of 1932 a great many more counties have gone under the county system, at least temporarily, to meet the requirements of the federal Reconstruction Finance Corporation, which at the present writing is supplying a large part of the extraordinarily large funds now required for poor relief.

The county is by statute required to give aid to blind and deaf persons qualified under the law. This comes in the form of an annual pension. The law provides that the state shall reimburse the counties one-third of the amounts paid by them, but as the total appropriation is only $50,000, the counties actually get back considerably less than one-third their expenditures for this purpose. Every county must likewise levy a tax for the relief of needy soldiers, sailors or marines, or their dependents, and also war nurses. The county also pays the burial expenses of soldiers and their dependents, and the costs of marking and caring for their graves.

To aid mothers and their dependent children, the county is required to grant what are popularly called "mothers' pensions" to all who qualify before the county judge. Under this law the state legislature is empowered to pay one-third of the total costs of such pensions, but it has never appropriated more than a small fraction of such sum. A more recent law permits the county to grant old age pensions as well. This act, which became compulsory on July 1, 1933 unless the 1933 legislature postpones this date, is also administered by the county judge, but the towns, cities and villages reimburse the county, less one-third of such costs to be paid by the state.

Counties may establish "children's boards" to assist the county judges and other officials in the administration of all of the laws enacted to safeguard the welfare of dependent, defective, and delinquent children, particularly in investigations of the home and other conditions surrounding the lives of such children. These boards date from the Children's Code of 1929 and still exist only in a minority of the counties.

Counties may employ county nurses, who do their work under the direction of a county health committee, which is composed only in part of board members. County boards may also organize county health departments and employ a county health officer and assistants whose jurisdiction extends over the entire county except those localities maintaining their own health departments.

Both state and counties have made provisions for the treatment
and care of the insane. Thirty-nine counties have established asylums for the chronic insane, whereas the state institutions are primarily for the treatment and restoration to sanity of those who are considered curable. Counties without asylums place their patients in the asylums of other counties, paying for their maintenance. The state, however, pays approximately one-half the entire cost of maintaining all chronic insane patients. The counties, on the other hand, must pay a part of the cost of patients treated in state hospitals, and also of so-called “public patients” in the Wisconsin General and Orthopedic hospitals and in the state tuberculosis sanatoria. These required pay-

![Brown County Courthouse, at Green Bay.](image)

ments are known as “state charges” and are collected with the state taxes, as are “inter-county charges”, for which the state acts as the collection agency.

**Highways**

Highways have had an evolution similar to schools. Only thirty years ago, the primitive road districts, operating under the town, provided the state with its entire mileage of roads. Since then the town, county, state and even the federal government have become partners, reflecting, again, a tendency to shift responsibility and control to larger units of government in order to secure a more unified system.

There are now three main types of roads in Wisconsin. Out of over 82,000 miles, about 58,000 miles are town roads (financed by local taxes and fifty dollars a mile state aid); 10,000 miles state
trunk highways (of which 5,600 miles are also federal highways); and 14,000 miles county trunk highways.

The state highway commission heads the road system of the state, but the county plays a very important part. The county boards are required to appoint a county highway commission of three to five members, who need not be members of the county board. This board directs the expenditure of funds, lets contracts, and buys machinery for all work done on state and county trunk highways. For the immediate supervision of construction and maintenance, the statute requires a county highway commissioner.

The county highway commissioner serves in two capacities: (1) as an officer of the county as far as county roads are concerned; (2) as a district administrator of the state where state highways are involved. All construction on the state trunk highway system is under the control of the state highway commission, but the actual execution of the work is vested in the county highway committee and the county highway commissioner. Under the 1931 law the commission has control over and pays for the entire maintenance of all state trunk highways, but the county highway forces are used in the execution of the work. Some counties also take care of the maintenance of town roads, but this is optional with the towns and when done is paid for by them.

The state cannot issue bonds, but the towns and counties have been authorized to do so by the state highway law. Bonds may be authorized by the county boards or by a referendum vote of the people. County bonds were issued very generously under the old law, which required counties to raise one-third of the cost of the improvement
of federal aid highways to match state and federal money. As long as the amount of federal money was small, this was not so burdensome, but as it increased the counties with low valuations and a large road mileage began to feel the pressure. In 1928 this law was repealed, the state assuming to match all federal money by an increase in the motor vehicle license fees. Counties now receive aid for the county trunk and the state trunk highways within their boundaries. Since 1931 there has been an annual appropriation of $3,000,000 to the counties for the county trunk system and $8,000,000 for the state highways. The counties are required to use this money for construction or for the retirement of outstanding bonds as these obligations come due. No county is to receive less than $40,000 annually, nor less than the amount of bonded indebtedness due that year.

General Welfare, Planning and Zoning

Wisconsin counties have been granted substantial powers under which they can promote agriculture and settlement of the land, and control land utilization through planning, zoning, and reforestation. Counties may own and operate county fairs or give aid to private fair associations, the limits in both cases being fixed by law. The state in turn aids local fairs by paying a certain proportion of the premiums. Although there are town and village weed inspectors, the county board may provide for a county weed inspector, may appropriate money to control insect pests, and pay a bounty for wild animals.

More direct cooperation with agriculture is secured through the county agricultural agent. This office is supported by the county, the state, through the agricultural extension service of the College of Agriculture, and the federal government by cooperating with the College. He is kept in close contact with his county board through their agricultural committee. At the end of 1932 there were fifty-one county agents in service in the state. There are also four county club agents at the present time whose work is with the 4-H Club boys and girls.

Earlier laws reflect the period of active agricultural development, and many of these laws are still in force. Counties may create boards of immigration to promote the settlement of vacant agricultural lands and to “protect prospective settlers from unfair practices of the unscrupulous”. The expenditures of these boards, however, are not to exceed $5,000 per year. Private immigration societies may be granted county subsidies not to exceed $1,000 a year. Special improvement bonds may be issued, and the proceeds loaned on the security of agricultural lands of the county to assist in the reclamation of these lands by drainage or removal of stumps, brush or stones. Upon a petition of twenty-five settlers, the county is permitted to raise the money needed to clear land for settlers which they are subsequently to repay with four per cent interest.

In contrast with these earlier laws is the one empowering counties to acquire land by tax deed or otherwise for the purpose of establishing county forests. The law is broad enough to include county
operation of forest nurseries (from which trees and shrubs may be sold to residents), experiment stations, and wild life refuges. The county may open the forests for parks or public hunting and fishing grounds. Counties may establish fish hatcheries and game farms. In order to block up their holdings, counties are permitted to exchange lands which they own with private owners, which also helps to promote the regulation of agricultural lands.

In all reforestation work counties are required to cooperate with the state conservation commission. This cooperation has become closer since the forest crop law was broadened to include county forests. Subject to acceptance by the conservation commission, counties may enter lands under this law and the towns will receive ten cents an acre per year state aid just as if a private individual had entered the land. Counties receive an additional ten cents an acre from the state for the administration and care of their forests. In return the state is to receive seventy-five per cent of the stumpage value of any timber which may be cut from such lands. By April 1, 1938, a total of 460,521 acres of county owned lands had been entered under the forest crop law, compared with 300,373 acres of privately owned lands.

To reduce the high per capita cost of school and other local governmental services where settlement is scattered, the county zoning law was passed in 1929. Under this act county boards are empowered to pass ordinances “to regulate, restrict, and determine the areas within which agriculture, forestry and recreation may be conducted, the location of roads, schools, trades and industries”. Such ordinances must be submitted for approval to the town boards of the towns affected, except as to county owned lands. The county may also provide for a zoning adjustment board to decide appeals and permit necessary exceptions.

Under an older law, all counties except those having county park boards must establish a rural planning commission, constituted of the county chairman and four other members. These commissioners are to make comprehensive plans for rural development and may appoint a secretary skilled in this work.

Counties with more than 150,000 population must, and any other county may, have a county park commission. This commission has the power to plan a county park system, acquire such lands as are needed, and supervise the parks after they are a “going concern”. They may acquire airports and landing fields. Counties are allowed to levy a one-tenth mill tax for such purposes. Rural planning boards and county park commissions are expected to aid in the zoning work of the counties by recommending boundaries of districts, submit a tentative report, and hold hearings.

Cost of County Activities

From the above discussion, several facts stand out: (1) the many mandatory and permissible functions placed upon the county as a unit of government; (2) the interrelation of the county with the
towns or other local units on the one hand, and with the state on the other (including aids as well as supervisory power); and (8) the need of an adequate tax base as county functions increase. Not all counties have had an increase in taxable wealth since the World War corresponding with great increase in county functions in this period. This means that some counties have had difficulties in carrying out the ordinary functions of government, and have had to go without or curtail many desirable permissible services. The problem in the less populated counties is not only one of their ability to carry on a given function, but the high cost per unit of service. One northern Wisconsin county maintained a poor farm costing $4,454 in 1930 with an income of only $128 to care for ten inmates.

This handicap can be overcome by making a given function cover more than one county. The state has been divided for judicial purposes into circuits of several counties each, and by the tax commission has created assessment districts instead of making a single county the unit. The law specifically says that two or more counties may jointly provide for a county home, asylum for the chronic insane, tuberculosis sanitarium, house of correction or work house. County normal schools and schools of agriculture may also be made joint projects. Ashland, Iron, and Bayfield counties are maintaining the Tri-County Tuberculosis Sanitarium; Racine and Kenosha, and Door and Kewaunee have joint county normals. This plan has been carried much further in some other states.

Sources of County Revenue; Tax Delinquency

General property taxes are the chief source of revenue of Wisconsin counties, although counties are limited to a maximum levy of one per cent per annum. Income and inheritance taxes are collected by the county treasurers, but the county receives only ten per cent of the former and seven and one-half per cent of the latter. Public utility taxes and the occupation taxes on coal and grain are collected by the state treasurer, but twenty per cent is returned to the counties. The county also has some income from fees, fines and penalties, and state aids. The various sources of county income are shown in the table which follows:

Revenue of Counties, Fiscal Year 1931–32

<table>
<thead>
<tr>
<th>Taxes</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Property</td>
<td>$28,076,902</td>
</tr>
<tr>
<td>Street Railways, Light, Heat and Power</td>
<td>1,464,141</td>
</tr>
<tr>
<td>Conservation and Regulation</td>
<td>10,899</td>
</tr>
<tr>
<td>Occupational</td>
<td>32,912</td>
</tr>
<tr>
<td>Inheritance</td>
<td>306,767</td>
</tr>
<tr>
<td>Normal Income</td>
<td>1,523,504</td>
</tr>
<tr>
<td><strong>Total Taxes</strong></td>
<td><strong>$31,416,125</strong></td>
</tr>
<tr>
<td>State aid received by counties</td>
<td>$10,267,558</td>
</tr>
<tr>
<td>Aids paid by counties</td>
<td>3,951,250</td>
</tr>
<tr>
<td><strong>Total adjusted for aids</strong></td>
<td><strong>34,429,433</strong></td>
</tr>
</tbody>
</table>
County financing has become increasingly difficult since tax delinquency has added to the burden. Taxes are assessed by town assessors, but equalization between towns is the work of the county board and the state tax commission. Taxes are collected locally; the county treasurer receives the county and state taxes, and transmits the latter to the state. If there is any delinquency, the state, school, and local taxes are paid first, in that order. The county receives the remainder of the cash plus the right to all the delinquent taxes. The burden of collection from then on falls upon the county, including the sale in June, advertising, and other administrative work. In normal times when owners are anxious to redeem their land, or private purchasers are eager to buy tax certificates, the “back” taxes are soon paid, the penalties accrue to the county, and the land is regularly restored to the tax roll. Since 1920, however, tax delinquency has become chronic in most of the northern counties, and has spread to other parts of the state. As the other units of government are entitled to their share first, the county “holds the sack”. A twenty-five per cent delinquency in the total tax levy often means seventy-five per cent of the county levy.

Since the towns can pay their share of the county taxes with tax delinquent real estate, it is to their interest to keep the land on the tax rolls. As long as it remains on the tax rolls, it is assessed and taxed. Only after three years of delinquency can the county (if no individual purchased the tax certificates thereon) take title to such delinquent tax lands. In Wisconsin, such lands revert to the counties, whereas in Michigan they revert to the state. The “new public domain” becomes county owned public property, exempt from taxation by all units of government. Therefore, the disposition of “tax title” land is a county problem in Wisconsin.

Naturally, counties are reluctant to take title. They have compromised with taxpayers and adopted other devices to keep the land on the tax roll. Not to take title after the county can do so, however, is to leave the land for all useful purposes suspended in mid-air. It will not yield taxes in any case, and towns use it to bolster an unnatural tax base. This situation involves an interesting conflict between the towns and the county, and since the board of supervisors consists primarily of representatives of towns, tax deeds in most counties have been taken only long after the minimum period of three years.

Where there is no likelihood of payment of the back taxes, the advantages are all with the counties in taking title to the tax delinquent lands, since they then can much easier control their future disposition and use. Some counties have classified their lands and sold tracts with agricultural possibilities, taking care, however, that they are near schools and roads, in order to avoid extra costs to the community. Wooded tracts have been sold to resident farmers for woodlots, and lands on streams and lakes retained for public recreational purposes. The forest crop law makes possible the productive use of
a large part of the remaining county lands, and zoning and planning laws give the counties additional powers for the orderly utilization of the large areas which all counties of the northern part of the state have been virtually obliged to take over in recent years.
Not so Long Ago.

The Chippewa and the Sioux Conclude a Lasting Peace.
The seated figure in sombrero and light jacket is Col. William Cody, "Buffalo Bill".