



**DODGE COUNTY
FINANCE DEPARTMENT**
127 East Oak Street, Juneau, WI 53039
(920)386-3287 – FAX (920)386-4088

**Dodge County
Unclaimed Funds Policy**

Wisconsin businesses and organizations must turn over unclaimed property to the Wisconsin Department of Revenue as per Wisconsin Statutes [Chapter 177](#), Uniformed Unclaimed Property Act. Unclaimed property includes uncashed (or stale) checks. Further information on this topic can be found on Wisconsin Department of Revenue's [Publication 82 \(06/25\) Unclaimed Property Holder Report Guide](#).

However, local governments within Wisconsin have to follow [Wisconsin Statute §59.66](#) for unclaimed funds. Because the statute differentiates the procedures for the Clerk of Circuit Court from all other unclaimed funds, Dodge County's Unclaimed Funds Policy has separate sections for each area.

Clerk of Circuit Court funds

- A. As required by Wis. Stat. 59.66(1)(a), on or before January 10th of every odd-numbered year, the Clerk of Circuit Court shall file with the County Treasurer a written report of all unclaimed monies, securities, and funds where no valid claim has been made for a period of four (4) years or more.
- B. Wis. Stat. 59.66(1)(b) requires the Clerk of Circuit Court to turn over the above unclaimed monies, securities, and funds one year after filing the above report with the County Treasurer however, Dodge County Treasurer requires that the Clerk of Circuit Court turn over these unclaimed monies, securities, and funds by January 10th of each odd-numbered year, the same due date used by all municipal clerks and municipal court clerks in the county (Wis. Stat. 59.66(2)(a)(1)). This will allow for consistency for the public to have to only contact one party (i.e. the County Treasurer) to receive said funds.
- C. The monies, securities, and funds shall be credited to a separate liability account for unclaimed funds. The Finance Department will reconcile and maintain the current general ledger account for this liability account.
- D. On or before March 1st of each odd-numbered year, the County Treasurer shall publish a class 3 legal notice as defined under [Wisconsin Statutes Chapter 985](#) the names and last-known addresses of the owners of unclaimed moneys, securities, or funds as provided by the Clerk of Circuit Court.
- E. Dodge County has elected to publish all values of \$20 or more as required by Wis. Stat. 59.66(1)(c)(1)(a). However, Dodge County will retain an internal list and make available for claiming all unclaimed funds, no matter the dollar amount.

- F. Dodge County has elected to publish this same listing on the County Treasurer's page of Dodge County's website to further enhance disclosure to the public. The County Treasurer shall not be obligated to update the website as funds are claimed.
- G. The County Treasurer shall provide any claimants for funds a claim form (also found on County Treasurer's webpage) to substantiate that disbursement of funds is appropriate. The signed and notarized claim form shall be attached to the payment voucher for audit purposes.

Website publication, Legal Notice and Claim Form:

<https://www.co.dodge.wi.gov/departments/departments-p-z/treasurer/unclaimed-funds>

- H. As per Wis. Stat. 59.66(1)(c)(2), if no legal claim has been made for publication of the moneys, securities, or funds within ninety (90) days after the last publication date, the County shall claim the funds as income for the County and no action may be taken thereafter by any other party to claim the funds.
- I. The publication for the Clerk of Circuit Court funds is specifically kept separate from the publication for all other unclaimed funds as the retention period before being taken as income by the County is different than other unclaimed funds.

Unclaimed Personal Property Other than Money or Securities Held by the County Institutions, Medical Examiner or Sheriff

- A. As per Wis. Stat. 59.66(3), all personal property other than money or securities of a deceased person who at the time of his or her death is a patient at any county institution or whose body is taken in charge by the medical examiner shall be preserved by the administrator of the institution or the medical examiner.
- B. Annually, on July 1 the administrator or medical examiner shall make a verified written report listing all personal property which has remained in that person's custody for one year without being claimed and giving all facts as to ownership of the property as that person's records contain. The administrator or medical examiner shall file the report with the sheriff of the county and deliver the property to the sheriff, who shall issue a receipt for the property.
- C. Any property which is left at the county jail for a period of one year after the prisoner has been discharged, transferred, or committed and any property, found or stolen, which comes into the hands of the sheriff and in any case remains unclaimed for a period of one year, shall be sold as prescribed in OAG-10-09 (Opinions of the Attorney General).
- D. The sheriff shall, on or before August 1 annually, post a notice in 3 public places in the county, briefly describing the property and stating that the sheriff will sell the property at public auction on a certain date and at a specified physical location or internet site, which auctions shall be held accordingly.
- E. Any of the property which is not disposed of at the auction shall be sold for the best price obtainable, and if the property cannot be disposed of by sale, shall be destroyed in the presence of the sheriff.

- F. The sheriff shall, on or before September 1 annually, remit the proceeds of the auction or general sale to the treasurer and shall file a verified report of the sheriff's action in connection with the sale.
- G. If the proceeds are not part of a forfeiture action initiated by the state, the proceeds shall become a part of the general fund of the county. If the proceeds are part of a forfeiture action, the sheriff will process the proceeds as dictated by the state.
- H. Unclaimed funds in the evidence room which are unclaimed for one year, will be turned over to the treasurer in compliance with Wis. Stat. 59.66(2).

All other unclaimed funds in the public treasury

- A. As per Wis. Stat. 59.66(2)(a)(1), all Dodge County departments , municipalities and municipal courts shall by January 10th of every odd-numbered year provide the County Treasurer a written report of all unclaimed monies, securities, and funds where no valid claim has been made for a period of one (1) year.
- B. Along with the above written report, all Dodge County departments shall by January 10th of every odd-numbered year turn over the unclaimed monies, securities, and funds to the County Treasurer. This will allow for consistency for the public to have to only contact one party (i.e. the County Treasurer) to receive said funds.
- C. Although Wis. Stat. 59.66(2)(a)(1t) requires municipalities and municipal courts to turn over the above unclaimed monies, securities, and funds at six months from the time of the completed class 3 legal notice, Dodge County Treasurer requires municipalities and municipal courts to turn over these funds to the County Treasurer by January 10th of every odd-numbered year. This will allow for consistency for the public to have to contact only one party (i.e. the County Treasurer) to receive said funds.
- D. The Dodge County Treasurer by December 1st of each even-number year will provide a written notice to each municipality and municipal court within Dodge County of their requirement under the Wisconsin Statutes regarding unclaimed funds as well as a copy of Dodge County's Unclaimed Funds Policy.
- E. All monies, securities, and funds shall be credited to a separate liability account for unclaimed funds. The Finance Department will reconcile and maintain the current general ledger account for this liability account.
- F. As of the adoption of the Unclaimed Funds Policy, there are four (4) municipal courts in operation in Dodge County:
 - a. Fox Lake Town Court
 - b. Beaver Dam City Court
 - c. Fox Lake City Court
 - d. Horicon City Court
 - e. Watertown City Court
- G. On or before February 1st of each odd-numbered year, the County Treasurer shall publish a class 3 legal notice as defined under [Wisconsin Statutes Chapter 985](#) the

names and last-known addresses of the owners of unclaimed moneys, securities, or funds.

- H. Dodge County has elected to publish this same listing on the County Treasurer's page of Dodge County's website to further enhance disclosure to the public. The County Treasurer shall not be obligated to update the website as funds are claimed.
- I. The County Treasurer shall provide any claimants for funds a claim form (also found on County Treasurer's webpage) to substantiate that disbursement of funds is appropriate. The signed and notarized claim form shall be attached to the payment voucher for audit purposes.

Website publication, Legal Notice and Claim Form:

<https://www.co.dodge.wi.gov/departments/departments-p-z/treasurer/unclaimed-funds>

- J. Dodge County has elected to publish all values of \$20 or more as required by Wis. Stat. 59.66(1)(c)(1)(a). However, Dodge County will retain an internal list and make available for claiming all unclaimed funds, no matter the dollar amount.
- K. As per Wis. Stat. 59.66(2)(b), if no claim has been made for the return of any monies, securities, and funds within ten (10) years of the last publication notice, the money or property shall become the property of the county, unless a subsequent court order is issued.
- L. With any claim made for unclaimed monies, securities, and funds, the County Treasurer shall also be required to verify the claimant does not have any other funds listed in prior years' legal notices that have not yet reached the ten (10) year statutory limit.

Statutory reference link

<https://docs.legis.wisconsin.gov/statutes/statutes/59/V/66>

Policy adoption and modification history

Original adoption: 3-13-23