

111.335. to any person who has been convicted of a felony, unless the person has been restored to civil rights.

(c) A town board, village board or common council may by resolution or ordinance adopt reasonable and necessary regulations regarding the location of licensed premises, the conduct of the licensed premises, the sale of beverages containing less than 0.5% of alcohol by volume and the revocation of any license.

(2) **SODA WATER BEVERAGES.** A town board, village board or common council of any city may grant licenses to persons it considers proper for the sale of soda water beverages, as defined in s. 97.34, to be consumed on or off the premises where sold. A license fee shall be fixed by the governing body of the city, village or town but shall not exceed \$5. The license shall be issued by the town, city or village clerk, shall designate the specific premises for which granted and shall expire on the next June 30 after issuance. The governing body may by resolution or ordinance adopt reasonable and necessary regulations regarding the location of licensed premises, the conduct of the licensed premises and the revocation of any license.

History: 1977 c. 125; 1981 c. 334 s. 25 (1); 1981 c. 380, 391; 1993 a. 112; 1999 a. 150 s. 156; Stats. 1999 s. 66.0433.

66.0435 Manufactured and mobile home communities. (1) **DEFINITIONS.** In this section:

(am) "Community" means a manufactured and mobile home community.

(b) "Licensee" means any person licensed to operate and maintain a manufactured and mobile home community under this section.

(c) "Licensing authority" means the city, town or village wherein a manufactured and mobile home community is located.

(cg) "Manufactured and mobile home community" means any plot or plots of ground upon which 3 or more manufactured homes or mobile homes, occupied for dwelling or sleeping purposes, are located, regardless of whether a charge is made for the accommodation.

(cm) "Manufactured home" has the meaning given in s. 101.91 (2) and includes any additions, attachments, annexes, foundations, and appurtenances.

(d) "Mobile home" has the meaning given in s. 101.91 (10) and includes any additions, attachments, annexes, foundations and appurtenances.

(h) "Person" means any natural individual, firm, trust, partnership, association, corporation or limited liability company.

(hm) "Recreational mobile home" means a prefabricated structure that is no larger than 400 square feet, or that is certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5, and that is designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

(i) "Space" means a plot of ground within a manufactured and mobile home community, designed for the accommodation of one manufactured or mobile home.

(j) "Unit" means a single manufactured or mobile home.

(2) **GRANTING, REVOKING OR SUSPENDING LICENSE.** (a) It is unlawful for any person to maintain or operate a community within the limits of a city, town or village, unless the person has received a license from the city, town or village.

(b) In order to protect and promote the public health, morals and welfare and to equitably defray the cost of municipal and educational services required by persons and families using communities for living, dwelling or sleeping purposes, a city council, village board and town board may do any of the following:

1. Establish and enforce by ordinance reasonable standards and regulations for every community.

2. Require an annual license fee to operate a community and levy and collect special assessments to defray the cost of municipal and educational services furnished to a community.

3. Limit the number of units that may be located in any one community.

4. Limit the number of licenses for communities in any common school district, if the development of a community would cause the school costs to increase above the state average or if an exceedingly difficult or impossible situation exists with regard to providing adequate and proper sewage disposal in the particular area.

(c) In a town in which the town board enacts an ordinance regulating manufactured and mobile homes under this section and has also enacted and approved a county zoning ordinance under the provisions of s. 59.69, the provisions of the ordinance which is most restrictive apply with respect to the establishment and operation of a community in the town.

(d) A license granted under this section is subject to revocation or suspension for cause by the licensing authority that issued the license upon complaint filed with the clerk of the licensing authority, if the complaint is signed by a law enforcement officer, local health officer, as defined in s. 250.01 (5), or building inspector, after a public hearing upon the complaint. The holder of the license shall be given 10 days' written notice of the hearing, and is entitled to appear and be heard as to why the license should not be revoked. A holder of a license that is revoked or suspended by the licensing authority may within 20 days of the date of the revocation or suspension appeal the decision to the circuit court of the county in which the community is located by filing a written notice of appeal with the clerk of the licensing authority, together with a bond executed to the licensing authority, in the sum of \$500 with 2 sureties or a bonding company approved by the clerk, conditioned for the faithful prosecution of the appeal and the payment of costs adjudged against the license holder.

(3) **LICENSE AND MONTHLY MUNICIPAL PERMIT FEE.** (a) The licensing authority shall collect from the licensee an annual license fee of not less than \$25 nor more than \$100 for each 50 spaces or fraction of 50 spaces within each community within its limits. If the community lies in more than one municipality the amount of the license fee shall be determined by multiplying the gross fee by a fraction the numerator of which is the number of spaces in the community in a municipality and the denominator of which is the entire number of spaces in the community.

(b) The licensing authority may collect a fee of \$10 for each transfer of a license.

(c) 1. In addition to the license fee provided in pars. (a) and (b), each licensing authority shall collect from each unit occupying space or lots in a community in the licensing authority, except from recreational mobile homes as provided under par. (cm), from manufactured and mobile homes that constitute improvements to real property under s. 70.043 (1), from recreational vehicles as defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a monthly municipal permit fee computed as follows:

a. On January 1, the assessor shall determine the total fair market value of each unit in the taxation district subject to the monthly municipal permit fee.

b. The fair market value, determined under subd. 1. a., minus the tax-exempt household furnishings thus established, shall be equated to the general level of assessment for the prior year on other real and personal property in the district.

c. The value of each unit, determined under subd. 1. b., shall be multiplied by the general property gross tax rate, less any credit rate for the property tax relief credit, established on the preceding year's assessment of general property.

d. The total annual permit fee, computed under subd. 1. c., shall be divided by 12 and shall represent the monthly municipal permit fee.

2. The monthly municipal permit fee is applicable to units moving into the tax district any time during the year. The community operator shall furnish information to the tax district clerk and the assessor on units added to the community within 5 days after

their arrival, on forms prescribed by the department of revenue. As soon as the assessor receives the notice of an addition of a unit to a community, the assessor shall determine its fair market value and notify the clerk of that determination. The clerk shall equate the fair market value established by the assessor and shall apply the appropriate tax rate, divide the annual permit fee thus determined by 12 and notify the unit owner of the monthly fee to be collected from the unit owner. Liability for payment of the fee begins on the first day of the next succeeding month and continues for the months in which the unit remains in the tax district.

3. A new monthly municipal permit fee and a new valuation shall be established each January and shall continue for that calendar year.

4. The valuation established is subject to review as are other values established under ch. 70. If the board of review reduces a valuation on which previous monthly payments have been made the tax district shall refund past excess fee payments.

5. The monthly municipal permit fee shall be paid by the unit owner to the local taxing authority on or before the 10th of the month following the month for which the monthly municipal permit fee is due.

6. The licensee of a community is liable for the monthly municipal permit fee for any unit occupying space in the community as well as the owner and occupant of each such unit, except that the licensee is not liable until the licensing authority has failed, in an action under ch. 799, to collect the fee from the owner and occupant of the unit. A municipality, by ordinance, may require the community operator to collect the monthly municipal permit fee from the unit owner.

8. The credit under s. 79.10 (9) (bm), as it applies to the principal dwelling on a parcel of taxable property, applies to the estimated fair market value of a unit that is the principal dwelling of the owner. The owner of the unit shall file a claim for the credit with the treasurer of the municipality in which the property is located. To obtain the credit under s. 79.10 (9) (bm), the owner shall attest on the claim that the unit is the owner's principal dwelling. The treasurer shall reduce the owner's monthly municipal permit fee by the amount of any allowable credit. The treasurer shall furnish notice of all claims for credits filed under this subdivision to the department of revenue as provided under s. 79.10 (1m).

9. No monthly municipal permit fee may be imposed on a financial institution, as defined in s. 69.30 (1) (b), that relates to a vacant unit that has been repossessed by the financial institution.

(cm) Recreational mobile homes and recreational vehicles, as defined in s. 340.01 (48r), are exempt from the monthly municipal permit fee under par. (c). The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a recreational mobile home or recreational vehicle, but does not apply to any other addition, attachment, patio, or deck.

(d) This section does not apply to a community that is owned and operated by any county under the provisions of s. 59.52 (16) (b).

(e) If a unit is permitted by local ordinance to be located outside of a licensed community, the monthly municipal permit fee shall be paid by the owner of the land on which it stands, and the owner of the land shall comply with the reporting requirements of par. (c). The owner of the land may collect the fee from the owner of the unit and, on or before January 10 and on or before July 10, shall transmit to the taxation district all fees owed for the 6 months ending on the last day of the month preceding the month when the transmission is required.

(f) Nothing in this subsection prohibits the regulation by local ordinance of a community.

(g) Failure to timely pay the tax prescribed in this subsection shall be treated as a default in payment of personal property tax and is subject to all procedures and penalties applicable under chs. 70 and 74.

(h) Each local governing body may enact an ordinance providing a forfeiture of up to \$25 for failure to comply with the reporting

requirements of par. (c) or (e). Each failure to report is a separate offense.

(3m) COMMUNITY OPERATOR REIMBURSEMENT. A community operator who collects a monthly municipal permit fee from a unit owner may deduct, for administrative expenses, 2 percent of the monthly fees collected.

(4) APPLICATION FOR LICENSE. Original application for a community license shall be filed with the clerk of the licensing authority. Applications shall be in writing, signed by the applicant and shall contain the following:

- (a) The name and address of the applicant.
- (b) The location and legal description of the community.
- (c) The complete plan of the community.

(6) RENEWAL OF LICENSE. Upon application by any licensee, after approval by the licensing authority and upon payment of the annual license fee, the clerk of the licensing authority shall issue a certificate renewing the license for another year, unless sooner revoked. The application for renewal shall be in writing, signed by the applicant on forms furnished by the licensing authority.

(7) TRANSFER OF LICENSE; FEE. Upon application for a transfer of license the clerk of the licensing authority, after approval of the application by the licensing authority, shall issue a transfer upon payment of the required \$10 fee.

(8) DISTRIBUTION OF FEES. The licensing authority may retain 10 percent of the monthly municipal permit fees collected in each month, without reduction for any amounts deducted under sub. (3m), to cover the cost of administration. The licensing authority shall pay to the school district in which the community is located, within 20 days after the end of each month, such proportion of the remainder of the fees collected in the preceding month as the ratio of the most recent property tax levy for school purposes bears to the total tax levy for all purposes in the licensing authority. If the community is located in more than one school district, each district shall receive a share in the proportion that its property tax levy for school purposes bears to the total school tax levy.

(9) MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly municipal permit fees at the rates under this section on recreational mobile homes and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile homes and recreational vehicles that are located in campgrounds licensed under s. 254.47, recreational mobile homes that constitute improvements to real property under s. 70.043 (1), and recreational mobile homes or recreational vehicles that are located on land where the principal residence of the owner of the recreational mobile home or recreational vehicle is located, regardless of whether the recreational mobile home or recreational vehicle is occupied during all or part of any calendar year.

(10) The powers conferred on licensing authorities by this section are in addition to all other grants of authority and are limited only by the express language of this section.

History: 1999 a. 5; 1999 a. 150 ss. 112, 158 to 161; Stats. 1999 s. 66.0435; 2005 a. 298; 2007 a. 11.

Cross Reference: See also ch. ATCP 125, Wis. adm. code.

A license issued without prior approval of park plans is void and the owner cannot complain if it is revoked. A mobile home park zoning ordinance adopted without compliance with the notice of hearing requirements of s. 60.74 (2) [now 60.61 (4)] is void. *Edelbeck v. Town of Theresa*, 57 Wis. 2d 172, 203 N.W.2d 694 (1973).

The time for appeal under sub. (2) (d) begins on the date of the action revoking the license, not on the effective date of the revocation. *Reusch v. City of Baraboo*, 85 Wis. 2d 294, 270 N.W.2d 229 (1978).

A town had authority outside this section to require a building permit for a mobile home located outside a mobile home park and that the mobile home be connected to a well and septic system. *Town of Clearfield v. Cushman*, 150 Wis. 2d 10, 440 N.W.2d 777 (1989).

A state university is not subject to local licensing in the operation of a university mobile home park. 60 Atty. Gen. 7.

A town cannot have a more restrictive ordinance regulating use and location of mobile homes outside of mobile home parks than the county. 60 Atty. Gen. 131.

A town board that has given conditional approval to plans for a mobile home park has power to alter conditions as long as it acts reasonably. *Molgaard v. Town of Caledonia*, 527 F. Supp. 1073 (1981).