| Case 2019CV000010 | Document 1 | Filed 01-21-2019 | Page 1 of 80 | FILED 01-21-2019 Clerk of Court Shawano Co., WI |
|---|------------|------------------|-------------------|--|
| STATE OF WISCONSIN SHAWANO COUNTY | | CIRCUIT COURT | | 2019CV000010 Honorable William F. Kussel Jr. |
| VILLAGE OF MATTOON TOWN OF HUTCHINS, | I, and | | For Official Use: | Branch 2 |
| Plaintiffs, | | Case No. | | |

v.

Case No. Code No. 30701

UNIFIED SCHOOL DISTRICT OF ANTIGO,

Defendant.

SUMMONS

THE STATE OF WISCONSIN, to Each Person Named Above as a Defendant:

You are hereby notified that the Plaintiffs named above filed a lawsuit or other legal action against you. The Complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this Summons, you must respond with a written Answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the Complaint. The Court may reject or disregard an Answer that does not follow the requirements of the statutes. The Answer must be sent or delivered to the Court, whose address is Shawano County Courthouse, 311 North Main Street, Shawano, Wisconsin 54166-2145, and to Plaintiffs' attorneys, whose address is:

> Husch Blackwell LLP 555 East Wells Street, Suite 1900 Milwaukee, Wisconsin 53202-3819

You may have an attorney help or represent you.

If you do not provide a proper Answer within twenty (20) days, the Court may grant judgment against you for the award of money or other legal action requested in the Complaint, Document 1

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and you may lose your right to object to anything that is or may be incorrect in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 21st day of January, 2019.

HUSCH BLACKWELL LLP Attorneys for Plaintiffs Village of Mattoon and Town of Hutchins

Electronically signed

By: Timothy H. Posnanski Timothy H. Posnanski State Bar No. 1056668 Dieter J. Juedes State Bar No. 108880

P.O. ADDRESS: 555 East Wells Street, Suite 1900 Milwaukee, Wisconsin 53202-3819 414.273.2100 414.223.5000 (fax) timothy.posnanski@huschblackwell.com dieter.juedes@huschblackwell.com

| Case 2019CV000010 | Document 1 | Filed 01-21-2019 | Page 3 of 80 | FILED 01-21-2019 Clerk of Court Shawano Co., WI |
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UNIFIED SCHOOL DISTRICT OF ANTIGO,

Defendant.

COMPLAINT FOR DECLARATORY JUDGMENT

NOW COME the Plaintiffs, the Village of Mattoon (the "Village of Mattoon") and the Town of Hutchins (the "Town of Hutchins") (collectively, "Plaintiffs"), by their attorneys, Husch Blackwell LLP by Timothy H. Posnanski and Dieter J. Juedes, and allege and show to the Court the following as and for a cause of action against Unified School District of Antigo (the "School District of Antigo" or "Defendant"):

NATURE OF ACTION

1. This is a declaratory judgment action pursuant to Wis. Stat. § 806.04, in which Plaintiffs Village of Mattoon and Town of Hutchins seek a declaration regarding their ownership of property located in the Village of Mattoon in which the School District of Antigo claims a right, title and interest.

PARTIES

2. Plaintiff Village of Mattoon is a Wisconsin village organized under the laws of the State of Wisconsin and located within Shawano County, Wisconsin. The Village of Mattoon Village Hall is located at 310 Slate Avenue, Mattoon, Wisconsin 54450.

3. Plaintiff Town of Hutchins is a Wisconsin town organized under the laws of the State of Wisconsin and located within Shawano County, Wisconsin. The Town of Hutchins Town Hall is located at W15698 Red River Road, Birnamwood, Wisconsin 54414.

4. Defendant School District of Antigo is a Wisconsin school district organized under the laws of the State of Wisconsin and located within Langlade County, Wisconsin. The School District of Antigo's main district office is located at 120 South Door Street, Antigo, Wisconsin 54409.

JURISDICTION AND VENUE

5. Plaintiffs reallege all prior paragraphs and incorporate them by reference.

6. This Court has jurisdiction over the subject matter of this dispute pursuant to Article VII § 8 of the Wisconsin Constitution, which provides for subject matter jurisdiction over all civil matters within this state. Further, Wis. Stat. § 806.04 expressly grants the Court the "power to declare rights, status, and other legal relations" and issue declaratory judgments.

7. This Court has jurisdiction over the School District of Antigo pursuant to Wis. Stat. §§ 801.05(3) and 801.05(6).

8. Venue is proper pursuant to Wis. Stat. § 801.50(2)(a) in that this action arose in Shawano County and is also proper pursuant to Wis. Stat. § 801.50(2)(b) in that this action pertains to property situated in Shawano County.

BACKGROUND FACTS

A. <u>The Property and its History.</u>

9. Plaintiffs reallege all prior paragraphs and incorporate them by reference.

10. This matter pertains to a dispute as to ownership of the former Mattoon

Elementary School located at 507 Stone Avenue, Mattoon, Wisconsin 54450 and legally

described as follows (the "Property"):

Parcel One:

Lot One (1) in Block Twenty-five (25) of the Plat of Mattoon, being a subdivision of the East Half (E ¹/₂) of the Southeast Quarter (SE ¹/₄) of Section Nine (9) and the West Half (W ¹/₂) of the Southwest Quarter (SW ¹/₄) of Section (10), Township Twenty-nine (29) North, of Range Twelve (12) East.

(Village of Mattoon, County of Shawano, Wisconsin)

Tax Key 151 70050 0740 (subject premise and other land)

Parcel Two:

Lots Two (2) and Three (3) in Block Twenty-five (25) of the Village of Mattoon

(Village of Mattoon, County of Shawano, Wisconsin)

Tax Key 151 70050 0740 (subject premise and other land)

Parcel Three:

Lots number Four (4) and Five (5) in Block Twenty-five (25) of the Plat of the Village of Mattoon, Shawano County, Wisconsin.

(Village of Mattoon, County of Shawano, Wisconsin)

Tax Key 151 70050 0750 (subject premise and other land)

11. The Property sits within the physical boundaries of the Village of Mattoon.

12. The Property consists of the three parcels identified in paragraph 10 of this

Complaint. The records of Shawano County Register of Deeds maintain the following three records of conveyance as the present records of conveyance for the Property (the "Deeds"): (a) as to Parcel One, Indenture made by Mattoon Manufacturing Company of Sheboygan Wisconsin a corporation, grantor, to School district number six (6) Town of Hutchins, Shawano County Wisconsin, grantee, dated December 5, 1894, recorded January 8, 1895, as Document

Number 36050 with the Shawano County Register of Deeds; (b) as to Parcel Two, vesting deed made by the County Clerk of Shawano County (tax deed made pursuant to public auction) on November 17, 1939, to Jt. School District No. 6 of the Village of Mattoon, recorded November 17, 1939, as Document Number 193103 with the Shawano County Register of Deeds; and (c) as to Parcel Three, Indenture made by Madeline Ramsey, grantor, to Joint School Dist #6 Village of Mattoon, Town of Hutchins, Shawano, County, Wisconsin, grantee, April 17, 1959, recorded April 27, 1959, as Document Number 262553 with the Shawano County Register of Deeds. Pursuant to the Deeds, title to the Property is held in the name of "School District number six (6) Town of Hutchins, Shawano County" (as to Parcel One), "Jt. School District No. 6 of Village of Mattoon" (as to Parcel Two), and "Joint School Dist #6 Village of Mattoon, Town of Hutchins, Shawano County, Wisconsin" (as to Parcel Three) (collectively, the "Mattoon School District"), and that the referenced school districts eventually became known as the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County. True and correct copies of the Deeds are attached hereto and marked as **Exhibit A**.

13. The Mattoon School District was dissolved pursuant to Order Number 34-61 (the "Order"), dated May 24, 1962, signed by the Shawano County School Committee, the Langlade County School Committee, and the Marathon County School Committee, effective June 30, 1962. According to the Order, the territory comprising the Mattoon School District was attached to "School District Number Joint 1, City of Antigo, and Town of Antigo and Langlade County; Village of Aniwa and Town of Aniwa, Shawano County; Town of Plover, Marathon County, Wisconsin, for all school purposes" (which is now known as the "Antigo School District"). A true and correct copy of the Order is attached hereto and marked as **Exhibit B**.

14. An excerpt of historical data from the Wisconsin Department of Public Instruction ("DPI") summarizing attachments to and detachments from the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano Count indicates that, effective June 30, 1962, "Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County" (a/k/a, the Mattoon School District) was dissolved. A true and correct copy of the historical data is attached hereto and marked as <u>Exhibit C</u>.

15. An excerpt of historical data from the DPI summarizing attachments to and detachments from the School District of Antigo, Langlade County indicates that, effective June 30, 1962, the territory of the Mattoon School District was attached to the "City of Antigo et al Unified SD, Langlade County." A true and correct copy of this historical data is attached hereto and marked as **Exhibit D**.

16. The Order does not mention the transfer of the Property owned by the Mattoon School District to the Antigo School District.

17. The Order indicated only that, as of the date of the Order, certain "territory" comprising the Mattoon School District fell under control of the Antigo School District "for all school purposes," but no mention is made of the Property owned by the Mattoon School District.

18. Upon information and belief, no separate agreement exists between the Mattoon School District and the Antigo School District or any other person or entity regarding the transfer or conveyance of the Property.

19. Based on Wisconsin statutes effective at the time of the dissolution of the Mattoon School District and the attachment of the territory of the Mattoon School District to the Antigo School District "for school purposes," title to real estate did not transfer absent express agreement. Specifically, Wis. Stat. § 66.03(3)(a) (1961-62) reads: "The title to real estate shall

not be transferred except by agreement, but the value thereof shall be included in determining the assets of the municipality owning the same and in making the adjustment of assets and liabilities."

20. Without an agreement conveying the Property to the Antigo School District, the Property reverted to the Village of Mattoon and/or the Town of Hutchins upon the dissolution of the Mattoon School District. Ownership of the Property was never transferred to the School District of Antigo. Instead, the School District of Antigo had the right of possession and control of the school building and school site on the Property when using said building and site "for school purposes."

21. The Village of Mattoon and/or Town of Hutchins are the owners of the Property.

B. <u>The Antigo School District's Recent Attempts to Sell the Property.</u>

22. Upon information and belief, from on or around July 1962 to on or around July 2016, the Antigo School District operated the Mattoon Elementary School on the Property.

23. That on or around July 2016, the Antigo School District closed the Mattoon Elementary School and since that time, it has not operated a school on the Property. Upon information and belief, the School District of Antigo is not using the site and former school building in any way and it has no future plans to do so.

24. Nonetheless, the Antigo School District contends that it owns the Property. It has circulated an unexecuted Affidavit prepared for its Director of Business Services, Tim Prunty, purporting to establish its ownership of the Property.

25. Beginning in 2017, the Antigo School District has attempted to sell the Property through a private sale. Upon information and belief, the Antigo School District is conditioning any sale of the Property on the purchaser accepting a deed that contains a restrictive clause

prohibiting any educational activities or purposes on the Property (the "Deed Restriction"). In the fall of 2018, the Antigo School District listed and marketed the Property for sale and it solicited and considered purchase bids through a request for proposals process, pursuant to which the ultimate purchaser would have been required to accept the Deed Restriction. By its own admission, the Antigo School District planned to accept bids through November 8, 2018 and award the bid November 13, 2018.

26. On October 11, 2018, counsel for the Plaintiffs sent a letter to counsel for the Antigo School District, enclosing an Affidavit of Interest related to the Property, and further urging the School District of Antigo to suspend all further efforts to sell the Property. The October 11, 2018 correspondence and enclosure are attached hereto and marked as <u>Exhibit E</u>.

27. On October 19, 2018, the Village of Mattoon and Town of Hutchins recorded an Affidavit of Interest in the Property with the Shawano County Register of Deeds as Document No. 735249. The Affidavit of Interest is attached hereto and marked as <u>Exhibit F</u>.

28. Upon information and belief, the Antigo School District continues to list and market the Property for sale.

CLAIM FOR DECLARATORY JUDGMENT

29. Plaintiffs reallege all prior paragraphs and incorporate them by reference.

30. Wis. Stat. § 806.04 is Wisconsin's Uniform Declaratory Judgments Act. Under that statute, Wisconsin "[c]ourts of record within their respective jurisdictions shall have power to declare rights, status, and other legal relations. . . . The declaration may be either affirmative or negative in form and effect; and such declarations shall have the force and effect of a final judgment or decree." Wis. Stat. § 806.04(1).

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31. Under Wis. Stat. § 806.04(2), "any person interested under a deed, will, written contract or other writings constituting a contract, or whose rights, status, or other legal relations are affected by a statute, municipal ordinance, contract or franchise, may have determined any question of construction or validity arising under the instrument, statute, ordinance, contract or franchise and obtain a declaration of rights, status or other legal relations thereunder."

32. Plaintiff seek a declaration from this Court pursuant to Wis. Stat. § 806.04 that (a) they are the owners of the Property and (b) the School District of Antigo has no right, title, or interest in the Property based on, amongst other things, the factual and legal backdrop detailed above.

33. This matter is ripe for adjudication because the Plaintiffs and Defendants both contend they own the Property and in light of the School District of Antigo's ongoing efforts to sell the Property.

34. Upon information and belief, all parties that claim an interest in the Property have been joined in this matter.

Wherefore, Plaintiffs respectfully request the following relief:

(1) Judgment pursuant to Wis. Stat. § 806.04 declaring that they are the owners of the Property.

(2) Judgment pursuant to Wis. Stat. § 806.04 declaring that the School District of Antigo has no right, title, or interest in the Property.

(3) For such other further relief as the Court may determine to be just and equitable.

Document 1

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Dated this 21st day of January, 2019.

HUSCH BLACKWELL LLP Attorneys for Plaintiffs Village of Mattoon and Town of Hutchins

Electronically signed

By: <u>Timothy H. Posnanski</u> Timothy H. Posnanski State Bar No. 1056668 Dieter J. Juedes State Bar No. 108880

<u>P.O. ADDRESS</u>: 555 East Wells Street, Suite 1900 Milwaukee, Wisconsin 53202-3819 414.273.2100 414.223.5000 (fax) timothy.posnanski@huschblackwell.com dieter.juedes@huschblackwell.com

Complaint for Declaratory Judgment Village of Mattoon, et al. v. United School District of Antigo 4839-1842-4966.1

Exhibit A

VESTING DEEDS

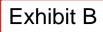
[See attached.]

| | WARRANTY DEED STATE OF WIROCHEN-FURM No. 1 |
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| | described premises, until date of June 15th, 1959. They also reserve the right to nove: |
| | or sell the outbuildings on the presises until the date of June 15th, 1959. On or be- |
| | fore the date of June 15th, 1959 George and Anna Rogler agree to vacate said promises and to release all claims on real estate and personal property located on above |
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ORDER

[See attached.]

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EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM JOINT SCHOOL DISTRICT NO. 6, VILLAGE OF MATTOON AND TOWN OF HUTCHINS, SHAWANO COUNTY

[See attached.]

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ATTACEMENTS TO: & DETACEMENTS FROM:

JOINT SCHOOL DISTRICT NO 6, VILLAGE OF MATTOON AND TOWN OF HUTCHINS, SHAWANO COUNTY District: -

| CESA: | 58 | 1901 Incorporation date of the Vil | Llage of Mattoon, Shaw | ane County | Page: 1 August 1986 |
|--------------|-------------------|--|--|--|---|
| Order No. | Effective Date | All are attachments unless otherwise indicated School District and Municipality Involved | Family Name of School | Comments | Name Change is Underlined |
| - | 7-6-1909 | On this date the legal voters of Jt. SD No. 6, Village of Mattoon and Town of Hutchins in Shawano County, voted and passed a resolution to establish and maintain a free high school in their school district. A record of the votes cast and list of students qualified to attend the high school furnished to the State Superintendent. | 4 4 -1 | | |
| | 7-26-1909 | CERTIFICATE OF ESTABLISHMENT OF A FREE HIGH SCHOOL issued by the State Superintendent. | Mattoon High School | No map or description of land area furnished. | Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawane County. 12 Grade. |
| 16 | 6-30-44 | Town of Hutchins, Shawano County, all of SD No. 2, Town of Hutchins. | | No details. | |
| 18 | 6-30-44 | Town of Hutchins, Shawano County, all of SD No. 3, Town of Hutchins. | - | No details. | |
| 28 | | CONSOLIDATED: SD No. 1, Town of Hutchins, SD No. 5, Town Hutchins and Jt. SD No. 1, Village of Mattoon and Town of Hutchins. All in Shawano County. Order No 7 regarding SD No. 4 attached to SD No. 1, Town of Hutching attached hereto. | Elementary District Elementary District 12 Grade | State Superintendent order on an appeal. No land description. Page 2, Item 1, indicates a Certificate of Establishment of a High School granted on 7/26/47. It would appear that the year stated is in error. | Jt. SD No. 5, Village of Mattoon and Town of Hutchins, Shawano County. 12 Grade. |
| 27 | | All records indicate that the Mattoon High School ceased operation after 6-30-48 and only an elementary school district continued operation as Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County. | | | |
| 61 | | DISSOLVED JL SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County to City of Antigo et al, Langlade, Shawano and Marathon Counties. | - | Full description on order. No. 61 is a Langlade County order number. | Jt. SD No. 1, City of Antigo, Towns of Antigo and Langlade, Langlade County Villeges of Aniwa and <u>Mattoon</u> , Towns of Aniwa and <u>Hutchins</u> , Shawano County and Town of Plover, Marathon County. |



EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM THE UNIFIED SCHOOL DISTRICT OF ANTIGO, LANGLADE COUNTY

[See attached.]

| | District: | 0140 | | e DEFECTMENTS FROM: t of Antigo, Langlade (| | |
|-----------|-------------------|----------|---|---|---|---|
| | County: CREAT | 34 02 | Rolling*, Summit*, Upham, and Vilas in I in Marathon County; Towns of Aniwa, Buto *These municipalities are wholly wi | anglade County and Town thins, Villages of Anima | is of Harrison*, and Plover i* and Mattoon*, Shawano_County | Pager L |
| der b. | Effective Date | | All are attachments unless otherwise indicated School District & Municipality Involved | Family Mane of Bohool | Compents | Name Change is Underlined |
| | 1885 | | Antigo incorporated as a 4th class city | | | |
| | | | The City of Antigo operated a 12 grade district District System | in the City of Antigo | and under a City School | City SD of Antigo Langlade County |
| 7 | 8–19–53 | | Th Antigo, all of #1 Th Antigo, Longlaie County | Ploueer | No description. \$1 dissolved. | Added <u>In of Antigo</u> to City School District City of Antigo now Jt 1 C & T of Antigo |
| ; | 7-1-58 | | To Antigo, all of #5 To Antigo, Langlade County | Chemberlain | #5 dissolved. No description | |
| • | 7-15-59 | | Tn Langlade, Langlada County various parts in 32M R13E & 33M R13E from #8 Tn Langlade | Lily-Fickarel | Full description on order. #8 dissolved part to White Lake SD on order #63 | Jt 1 City of Antigo The Antigo & <u>Langlade</u> |
| 3 Xer | 9-1-60 | | V. Aniwa, Ta Aniwa, Shawano County, Ta Plover, Marathon County all of Jt 2 of said Village & Towns | Aniwa Graded *** Updated 11-1987 | No description on order. Jt 2 dissolved. Shawano Co. #63 attached. Marathon County order #9 Fe Tu of Plover attached. | V & Tn Aniwa, Shawano County & Tn Flover, Marathon County added to C. of Antigo et al. City SD. |

| | | | ATTACHMENTS TO: Unified School Distric | a DETACHMENTS FROM: t of Antigo, Langlade (| County | |
|-------------|--------------------------------|------------------|--|--|---|---|
| | Di strict: County: CRSA: | 0140 34 02 | City of Antigo*, Towns of Ackley, Antigo Rolling*, Summit*, Upham, and Vilas in I in Marathon County; Towns of Aniwa, Buto | Langlade County and Town thins, Villages of Anime | a* and Mattoon*, Shawano County | Pages 2 |
| :der ko. | <i>Xffective</i> Date | | *These municipalities are wholly wi All are attachments unless otherwise indicated School District & Municipality Involved | thin the Unified School Family Name of School | Comments | September, 1981 Name Change is Underlined |
| × | 102160 | | Detached pt of In Plover in Marathon County to Birnamwood SD in Shawano County | - | Full description on order. No. 90 is Shawano County order | |
| 17 | 7-1-61 | | in Aniwa, Shawano County, all of #1 7n Aniwa, Sec 1, 2, 2, 10 thru 15 inclusive | Shady Lane | #1 discolved | · |
| 18 | 7-1-61 | | Tn Plower, Marsthon County, all of #3 Tn Plower | Madell | #3 dissolved. Fuil description on order | |
| 19 | 7-1-61 | | Dissolved Jt 1 City of Antigo et al, Langlade, Shawano, Marathon Counties | - | Fiecal change City SD to Unified. Full Land description on order. See Certificate \$414 Order \$70 att. | <u>Created</u> Jt SD No 1 City of Antigo et al. a Unified SD of said described area |
| 10 | 7-1-61 | | Tn Antigo, all of #2 said town | | #2 dissolved. No description on order | |
| i1 | 6-30-62 | | V. Mattoon & Ta Hutchins, Shawano County, all of Jt 6 said V. 6 Ta Sec 1 thru 35 T29N R12E Shawano County. | _ ' | Jt 6 dissolved. Full description on order | Village of Matton & <u>Th of Butchins added</u> to City of Antigo et af Unified SD, Langlade County |

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| | | | . ATTACHMENTS TO . Unified School Distri | e DETACHMENTS FROM: Lot of Antigo, Langiade | County | |
|----------------|--------------------------------|------------|--|---|---|--|
| | District: County: CHSM: | 0140 34 | City of Antigo*, Towns of Ackley, Antig Rolling*, Summit*, Upham, and Vilas in in Marathon County; Towns of Aniwa, But | Langlade County and To | wns of Harrison*, and Plover | Pager 3 |
| | | 02 | *These municipalities are wholly w | ithin the Unified Scho | ol District of Antigo | September, 1981 |
| der ko. | Effective Date | • | All are stischments unless otherwise indicated School District & Municipality Involved | Family Name of School | Coments | Name Change is Underlined |
| | | _ | | | | |
| 12 | 7-1-62 | | Th of Harrison, Marathon County, all of #1 Th Harrison, Sections 1 thru 36, T30N R10E | - | fi is dissolved. Full description on order, | In Harrison, Marathon County added to Jt 1 C |
| | *** <u>#078</u> Ogdated 11- | 1987 | Marathon County order #4 effective 3-3-44 Created SD No. 1,Town of Harrison from SDe Nos. 1,3,4,5 and 6 Town of Harrison | Eau Claire River Fallow Eau Claire Valley | 14 attached to 662 | of Antigo et al Unified.SD |
| × | 7-1-62 | | Discolved 5 alementary districts Jf 1 Tas Ackley, Nevs, Pack, Upham & Vilas Jt 2 Tas Ackley 6 Rolling Jt 1 Tas Antigo, Norwood & Polar Jt 3 Tas Antigo, Neva, Polar 4 Price No 2 Ta of Summit | | Full description on order. Attached (#51, 10, 22, 26, 35 & 38) Att. (56, 17, 15, 24 & 25) Att. (44, 30, 32 & 27) Att. (55, 9, 40 & 41) Att. (29, 6, 7 & 21) | Added to Jt 1 C of Antigo at al Unified SD <u>The of Ackley.</u> <u>Nevs. Norwood, Peck.</u> <u>Polar, Price, Rolling.</u> <u>Summit, Upham & Vilas</u> all in Langlade County |
| ð | 7-1-62 | | In Polar all of #4 In Polar | | #4 dissolved-no description on order Att. #5, 16 & 19 | |
| .05 | 8-22-63 | | Detach part of Tn Eutchins, to Bowler SD, Shawano County | | Full description on order. No. 105 is Shawano County order | |
| | | | | | | 11 |
| 5 | 7-1-63 | | Detach T. Vilas SW: of Sec 1 to Merrill SD, Lincoln County | - | #45 is Lincoln County order. | · |
| .7 -8 -9 | 7-1-63 7-1-63 7-1-63 | | Th Hutchins Shawano County part Sec 24 , 22 & 24 from Jt 1 Village of Bowler et al SD | 1 | Full description on orders. | |

MIL-29468347-8

| | | | ATTACHMENTS 10; Unified School Distric | e paracaments FRO t of Antigo, Langlac | te County | | - |
|-----------|-------------------------------|------------------|--|---|---|----------------|------------|
| | district: County: CLAI: | 0140 34 02 | City of Antigo*, Towns of Ackley, Antigo Rolling*, Summit*, Uphem, and Vilas in L in Marathon County; Towns of Aniwa, Hatel *These municipalities are wholly yi | anglade County and thins, Villages of An | lowns of Barrisca*, and Plover iwa* and Mattoon*, Shawano County | September | Pages 4 |
| der b. | Affective Date | | All are attachments valess otherwise indicated Orbool District & Municipality Involved | family Name of School | Comments | Name Change is | Underlined |
| '1 | 7-1-64 | | In Butchins, part Sec 23 from Jt 1 Village of Zoniar et al SD | | Full description on order | - | - |
| 07 | 7-1-64 | | Detach pt Sect 30 Th Entchins, Shawano County to Bowler SD, Shawano County | - | Description on order. 107 Shawano County order | <u>.</u> . | - |
| 06 | 7-1-64 | | Detach pt Sec 30 In Hutchins, Shawano County to Bowler SD, Shawano County | | Description on order. 108 Shawmo County order | - | - |
| 09 | 7-1-64 | | Detach pt Sec 30 In Hitchine, Sheweno County to Bowler SD, Shawano County | - | Description on order. 109 Shawano County order | | - |
| | | | Orders issued by Agency School Committee No. 2 | | | | |
| 58 | 7-21-76 | | Detached pts In Aniwa Shawano County to Wittenberg-Birnamwood SD, Shawano County | | Description on order. Jt ASG 2/7 #39 | | |
| 81 | 9776 | | Detached pt Th Ackley, Langlede County to Merrill Area SD, Lincoln County | · | Description on order ASC #40 | , ·· | - ' |
| | | | | •• | | | |

| | | ATTACHMENTS TO: 4 DETACHMENTS FROM: Unified School District of Antigo, langlade County | | |
|---------------------------|------|---|---------------------------|--|
| District: | 0140 | City of Antigo*, Towns of Ackley, Antigo*, Langlade, Neva, Worwood*, Peck, Polar*, Price*, | | |
| County | 34 | Rolling*, Summit*, Uphan, and Vilas in Langlade County and Towns of Barrison*, and Plover | Pages 5 | |
| CLEAR | 02 | in Marathon County; Towns of Aniwa, Hutchins, Villages of Aniwa* and Mattoon*, Shawano County | tinger 5 | |
| | | *These municipalities are wholly within the Unified School District of Antigo | September, 1981 | |
| der Effective 10. Date | , | All are stischments unless otherwise indicated Family Reme of School District & Municipality Involved Comments | Name Change is Underlined | |
| | _ | | | |

Sept 1984 No further reorganization since above date

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Pursuant to Chapter 115, Section 115.01(5) Hisconsin Statutes the school board of Unified Jt. SD No. 1, City of Antigo et al has designated UNIFIED SCHOOL DISTRICT OF ANTIGO as their legal name

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Munidipalities within the school district remain the same.

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Filed 01-21-2019

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HUSCH BLACKWELL

Exhibit E

Timothy H. Posnanski Partner

555 East Wells Street, Suite 1900 Milwaukee, WI 53202-3819 Direct: 414.978.5791 Fax: 414.223.5000 Timothy.Posnanski@huschblackwell.com

October 11, 2018

VIA E-MAIL & U.S. MAIL

Attorney Michael B. Winter Winter, Winter & Behrens 835 Fifth Avenue Antigo, WI 54409 <u>mikewinter@winterlegal.com</u>

Re: Ownership and Attempted Sale of Mattoon Elementary School

Dear Attorney Winter:

This firm, by the undersigned, represents the Village of Mattoon and the Town of Hutchins. As you are well aware, the Unified School District of Antigo contends that it is the owner of the Mattoon Elementary School property located at 507 Stone Avenue, Mattoon, Wisconsin 54450 (the "Property"). Indeed, the Unified School District of Antigo has listed Mattoon Elementary School for sale and is accepting bids for purchase of the Property through November 8, 2018.

I am in possession of an unexecuted Affidavit prepared for Tim Prunty's execution purporting to establish the Unified School District of Antigo's ownership of the Property. Setting aside the procedural and foundational deficiencies with Mr. Prunty's Affidavit, the Affidavit relies upon records that do not establish the Unified School District of Antigo's ownership of the Property. Accordingly, the Unified School District of Antigo should immediately suspend all efforts to sell the Property as it has absolutely no authority or basis to do so. Indeed, a reasonable interpretation of the statutory scheme governing municipalities under Wisconsin law, including the dissolution of school districts and assignment of school territories, demonstrates that ownership of the Property was never transferred to the Unified School District of Antigo. The chain of title based upon the recorded real estate records with the Shawano County Register of Deeds also – not surprisingly – do not indicate that the Unified School District of Antigo ever took ownership of the Property.

To that end, we have prepared an Affidavit of Interest in the Property asserting the Village of Mattoon's and the Town of Hutchins' claim of ownership in and to the Property. I have enclosed the executed Affidavit of Interest for your review. As you will see, the Affidavit of Interest is in recordable form. The Affidavit of Interest has been reviewed by representatives

Filed 01-21-2019

HUSCH BLACKWELL

Attorney Michael B. Winter October 11, 2018 Page 2

of First American Title Insurance Company, and we intend to record the Affidavit of Interest forthwith.

Based upon our review of the statutory scheme, the Village of Mattoon and Town of Hutchins have a much stronger and more legally sound claim of ownership of the Property. As you know, the Property sits within the physical boundaries of the Village of Mattoon. The current deeds of record in the Office of the Register of Deeds for Shawano County reveal that the current owners of the Property in the chain of title are School District Number 6 Town of Hutchins Shawano County (as to Parcel One), Jt. School District No. 6 of Village of Mattoon (as to Parcel Two), and Joint School District #6 Village of Mattoon, Town of Hutchins, Shawano County, Wisconsin (as to Parcel Three). These school districts eventually became known as the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County.

The records tracing the progression by which the Mattoon School District ultimately became part of the Unified School District of Antigo do not demonstrate that the Property (or any other real property owned by the Mattoon School District) ever transferred to the Unified School District of Antigo. It is indisputable that, pursuant to Order No. 34-61 dated May 24, 1962, signed by the Shawano County School Committee, the Langlade County School Committee, and the Marathon County School Committee, the Mattoon School District was dissolved effective June 30, 1962. Upon the dissolution of the Mattoon School District Number Joint 1, City of Antigo, and Town of Antigo and Langlade County; Village of Aniwa and Town of Aniwa, Shawano County; Town of Plover, Marathon County, Wisconsin, for all school purposes." School District Number Joint 1, City of Antigo.

Similarly, historical data from the Wisconsin Department of Public Instruction indicates that, effective June 30, 1962, Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County, was dissolved and the *territory* was attached to the "City of Antigo et al Unified SD, Langlade County." While there is no dispute that the *territory* for school purposes was transferred to the Unified School District of Antigo (or its predecessor), there is no mention of any transfer of any real property, including but not limited to the Property, to the Unified School District of Antigo or otherwise. As is plainly clear from a cursory reading of Chapters 40 and 66 of the Wisconsin Statutes, territory does not mean property. Rather, the term "territory" clearly refers to the entire area under the auspices and responsibility of a particular school district.

Furthermore, as set forth in the operative statute at the time the Village of Mattoon and Town of Hutchins School Districts were dissolved, when any territory of a school district was transferred in any manner provided by law, the "title to real estate shall not be transferred except by agreement..." Wis. Stat. § 66.03(2a) (1959-60). We are not aware of any separate agreement transferring title to the Property to the Unified School District of Antigo.

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HUSCH BLACKWELL

Attorney Michael B. Winter October 11, 2018 Page 3

Instead, only the right to possession and control of the school buildings and school sites passed to the municipality for so long as the Unified School District of Antigo was actually using said building and site. As it is indisputable that the Unified School District of Antigo is not still using the site and has no future plans to do so, the Unified School District of Antigo has no further right, title, or interest in or to the Property. Regardless, "right to possession and control" falls far short of ownership, and we are not aware of any agreement transferring title to the Property to the Unified School District of Antigo.

Accordingly, we urge the Unified School District of Antigo to suspend all further efforts to sell the Property. In the interim, we intend to record the Affidavit of Interest to preserve the Village of Mattoon's and the Town of Hutchins' respective right, title, and interest in the Property and to ensure that any purchaser of the Property from any purported sale by the Unified School District of Antigo is aware of the claims asserted by the Village of Mattoon and the Town of Hutchins. Please contact me at your earliest convenience to discuss this matter.

Sincerely, Timothy H. Posnanski

Partner

THP/mlw Enclosure cc: Brian Owen, Village of Mattoon President Patrick Meverden, Chairman, Town of Hutchins

| This instrument was drafted by and after recordation should be returned to: | AFFIDAVIT | |
|---|-----------|--|
| Timothy Posnanski, Esq. State Bar No. 1056668 Husch Blackwell LLP 555 E. Wells Street, Suite 1900 Milwaukee, WI 53202 | | |
| Tax Parcel I.D. #: See attached Exhibit A. | | |

[Above space reserved for recording information]

The below affidavit is made (i) in support of the establishment of fee simple title to the Property in the Village of Mattoon, Wisconsin (the "<u>Village of Mattoon</u>") and/or the Town of Hutchins, Wisconsin (the "<u>Town of Hutchins</u>"), as the case may be, and (ii) for the purpose of notifying the general public of the Village of Mattoon's and the Town of Hutchins' respective actual or potential interest in the Property. The "<u>Property</u>" referred to herein is as legally described in <u>Exhibit A</u>.

| STATE OF WISCONSIN |) |
|--------------------|-------|
| |) ss. |
| COUNTY OF SHAWANO |) |

- A. The undersigned Brian Owen, being duly sworn on oath hereby deposes and states that he is the current President of the Village of Mattoon.
- B. The undersigned Patrick Meverden, being duly sworn on oath hereby deposes and states that he is the current Chairman of the Town of Hutchins.
- C. The undersigned Brian Owen and Patrick Meverden both, being duly sown on oath, hereby depose and state as follows:
 - 1. That the Property sits within the physical boundaries of the Village of Mattoon.
 - 2. That attached hereto as <u>Exhibit B</u> are the current deeds of record in the Office of the Register of Deeds for Shawano County, Wisconsin, with respect to the Property, which depict title in "School District Number Six (6) Town of Hutchins, Shawano County" (as to Parcel One identified on <u>Exhibit A</u>), "Jt. School District No. 6 of Village of Mattoon (as to Parcel Two identified on <u>Exhibit A</u>), and "Joint School Dist #6 Village of Mattoon, Town of Hutchins, Shawano County, Wisconsin (as to Parcel Three shown on <u>Exhibit A</u>) (collectively, the "<u>Mattoon School District</u>"), and that the referenced school districts eventually became known as the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County.

Document 1

Filed 01-21-2019

- 3. That attached hereto as <u>Exhibit C</u> is a true and correct copy of Order Number 34-61 (the "<u>Order</u>"), dated May 24, 1962, signed by the Shawano County School Committee, the Langlade County School Committee, and the Marathon County School Committee, effective June 30, 1962, pursuant to which the Mattoon School District was dissolved, and the territory comprising the Mattoon School District was attached to "School District Number Joint 1, City of Antigo, and Town of Antigo and Langlade County; Village of Aniwa and Town of Aniwa, Shawano County; Town of Plover, Marathon County, Wisconsin, for all school purposes" (which I understand to now be known as the Unified School District of Antigo; hereinafter, the "<u>Antigo School District</u>").
- 4. That attached hereto as <u>Exhibit D</u> is an excerpt of historical data from the Wisconsin Department of Public Instruction ("<u>DPI</u>") summarizing attachments to and detachments from the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County, which indicates that, effective June 30, 1962, "Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County" (a/k/a, the Mattoon School District) was dissolved, and attached hereto as <u>Exhibit E</u> is an excerpt of historical data from DPI summarizing attachments to and detachments from the Unified School District of Antigo, Langlade County, which indicates that, effective June 30, 1962, the territory of the Mattoon School District was attached to the "City of Antigo et al Unified SD, Langlade County" (a/k/a the Antigo School District).
- 5. That the Order does not mention the transfer of real property owned by the Mattoon School District to the Antigo School District or any other person or entity.
- 6. That the Order indicates that, as of the date of the Order, certain "territory" comprising the Mattoon School District fell under control of the Antigo School District, but no mention is made of real property owned by the Mattoon School District.
- 7. That attached hereto as <u>Exhibit F</u> is an excerpt from Chapter 66 of the Wisconsin Statutes (1961-1962), specifically Section 66.03 (Adjustments to assets and liabilities upon division of territory). Section 66.03(3)(a) reads "The title to real estate shall not be transferred except by agreement, but the value thereof shall be included in determining the assets of the municipality owning the same and in making the adjustment of assets and liabilities."
- 8. That it is the Village of Mattoon's and Town of Hutchins' respective beliefs that, without an agreement from the time of the dissolution of the Mattoon School District indicating the Property transferred to the Antigo School District or any other person or entity, the Property, at that point in time, upon information and belief, reverted to the Village of Mattoon and/or the Town of Hutchins, and that the Village of Mattoon and, potentially, the Town of Hutchins have remained, and presently are, the owners of the Property (the Town of Hutchins as owner of Parcel One shown on Exhibit A and the Village of Mattoon as owner of Parcel Two and Parcel Three shown on Exhibit A, although the Village of Mattoon and the Town of Hutchins continue to investigate ownership).
- 9. That, upon information and belief, no separate agreement exists between the Mattoon School District and the Antigo School District or any other person or entity regarding the transfer of the Property.
- 10. That title to the Property is presently in dispute, with the Village of Mattoon, the Town of Hutchins, and the Unified School District of Antigo claiming to have fee simple title to certain parcels of the Property. The Village of Mattoon maintains that the record indicates that the Village of Mattoon has fee simple title to Parcel Two and Parcel Three of the Property. The

Town of Hutchins maintains that the record indicates that the Town of Hutchins has fee simple title to Parcel One of the Property. However, the Village of Mattoon and the Town of Hutchins are continuing to investigate the Property to clarify that they do, in fact, hold title to the Property, as indicated above. This affidavit is made (i) in support of the establishment of fee simple title to the Property in the Village of Mattoon and the Town of Hutchins, respectively, and (ii) for the purpose of notifying the general public of the Village of Mattoon's and the Town of Hutchins' actual or potential interest in the Property.

[remainder of page intentionally left blank; signature pages follow]

Dated this D day of OCTOBER, 2018.

Brian Owen, Village of Mattoon President

STATE OF WISCONSIN)) ss. COUNTY OF Shawand)

Personally came before me this 10^T day of Octo ber, 2018, the above named Brian Owen as the President of the Village of Mattoon, who is personally known to me to be the person who executed the same as the free and voluntary act of such party for the uses and purposes mentioned in the instrument in his duly authorized capacity.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal. (Print or type name of Notary) Katrina Notary Public, State of Jislons My commission expires: Fels <u> WW</u>.

Document 1

Page 33 of 80

Dated this 10 day of October , 2018.

Patrick Meverden, Chairman, Town of Hutchins

STATE OF WISCONSIN)) ss. COUNTY OF Shawano)

Personally came before me this 10th day of 10th , 2018, the above named Patrick Meverden as the Chairman of the Town of Hutchins, who is personally known to me to be the person who executed the same as the free and voluntary act of such party for the uses and purposes mentioned in the instrument in his duly authorized capacity.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(Print or type name of Notary) Katrina Notary Public, State of Wisconsin 2020. My commission expires: Febs 14th

MIL-29468347-8

EXHIBIT A

LEGAL DESCRIPTION

Parcel One:

Lot One (1) in Block Twenty-five (25) of the Plat of Mattoon, being a subdivision of the East Half (E 1/2) of the Southeast Quarter (SE 1/4) of Section Nine (9) and the West Half (W 1/2) of the Southwest Quarter (SW 1/4) Section Ten (10), Township Twenty-nine (29) North, of Range Twelve (12) East.

(Village of Mattoon, County of Shawano, Wisconsin) Tax Key 151 70050 0740 (subject premise and other land)

Parcel Two:

Lots Two (2) and Three (3) in Block Twenty-five (25) of the Village of Mattoon.

(Village of Mattoon, County of Shawano, Wisconsin) Tax Key 151 70050 0740 (subject premise and other land)

Parcel Three:

Lots number Four (4) and Five (5) in Block Twenty-five (25) of the Plat of the Village of Mattoon, Shawano County, Wisconsin.

(Village of Mattoon, Shawano County, Wisconsin) Tax Key 151-700500750

EXHIBIT B

VESTING DEEDS

[See attached.]

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| | George Rogler and Anna Rogler reserve the Fight to five in the basis, on the boots |
| 1 | described premises, until date of June 15th, 1959. They also reserve the right to move: |
| 1 | or sell the outbuildings on the presises until the date of June 15th, 1959. On or be- |
| 5 | fore the date of June 15th, 1959 George and Anna Rogler agree to vacate said promises |
| 1 | fore the date of June 15th, 1950 George and Anna Rogler agree to value or waite promites and to release all claims on real estate and personal property located on above described premises. This instrument was drawn by E. H. Kramar, Gablier of the Mattoon State Same Con School Plat 60 Villoon Matgoon Town of Matthew 13 |
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EXHIBIT C

ORDER

[See attached.]

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| | Deted this SHAMAND CO. Neil Jordas B. P. Dusell | 8 I G H E D SCH. (Dies. Chairmen ng | LANGLADE CO. SON. CO Ed. Friebel, Chairme Lionel Palmer Myron Qarman John S. Honrissey | n Thomas Davi Henry J. Lu Ernest H. P. Arthur Class | s, Chairman saior Latta Ader |

EXHIBIT D

EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM JOINT SCHOOL DISTRICT NO. 6, VILLAGE OF MATTOON AND TOWN OF HUTCHINS, SHAWANO COUNTY

[See attached.]

| 61 | 5 | | 22 | 18 | 16 | . ' | . 1 | Order No. | County: | District: | |
|--|--|---|---|---|---|---|---|---|--|--|-----------------------------|
| 6-30-62 | 7-1-48 | | 10-31-47 | 6-30-44 | 6-30-44 | 7-26-1909 | 7-6-1909 | Effective | , % , % | Я́ I | |
| <u>DISSOLVED</u> Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County to City of Antigo et al, Langlade, Shawano and Marathon Counties. | All records indicate that the Mattoon High School ceased operation after 6-30-48 and only an elementary school district conbinued operation as Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawane County. | Order No 7 regarding SD No. 4 attached to SD No. 1, Town of Hutchins' attached hereto. | <u>CONSOLIDATED:</u> SD No. 1, Town of Hutchins, SD No. 5, Town Hutchins and Jt. SD No. 1, Village of Mattoon and Town of Hutchins. All in Shawano County. | Town of Hutchins, Shawano County, all of SD No. 3, Town of Hutchina, | Town of Hutchins, Shawano County, all of SD No. 2, Town of Hutchins. | CERTIFICATE OF ESTABLISHMENT OF A FREE HIGH SCHOOL issued by the State Superintendent. | On this date the legal voters of Jt. SD No. 6, Village of Maltoon and Town of Hutchins in Shawarao County, voted and passed a resolution to establish and maintain a free high school in their school district. A record of the votes cast and list of students qualified to attend the high school furnished to the State Superintendent. | All are attachments unless otherwise indicated School District and Municipality Involved | 1901 Incorporation date of the Village of Mattoon, | JOINT SCHOOL DISTRICT NO 6, VILLAGE OF MATTOON AND TOWN OF HUTCHIN | ATTACINENTS TO: |
| | | | Elementary District Elementary District 12 Orade | | • | Mattoon High School | | Family Name of School | | OF MATTOON AND TO | IIS 10: & DETACEMENTS FROM: |
| Pull description on order. No. 61 is a Langlade County order number. | | would appear that the year stated is in error. | State Superintendent order on an appeal. No land description. Page 2, Item 1, indicates a Certificate of Establishment of a High School granted on 7/26/47. It | No details. | No details. | No map or description of land area furnished. | | Comments . | Shawane County | WN OF HUTCHINS, SHAWANO COUNTY | S PRON: |
| JL SD No. 1, City of Antigo, Towns of Antigo and Langlade, Langlade County Villeges of Aniwa and <u>Mattoon</u> Towns of Aniwa and <u>Hutching</u> , Shawano County | | | Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County. 12 Grade. | | , | JL SD No. 6, Village of Mattoen and Town of Hutchins, Shawane County. 12 Grade. | - | Name Change is Underlined | Page: 1 August 1986 | TTY | |

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MIL-29468347-8

EXHIBIT E

EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM THE UNIFIED SCHOOL DISTRICT OF ANTIGO, LANGLADE COUNTY

[See attached.]

| uccer 3 | • | | 17 | | | 5 K | | |
|--|--|--|---|---|---|---|---|--|
| 9-1-60 | 7-15-59 | 7-1-58 | 8-19-53 | | 1885 | Affective Date | District: County: Casar | |
| | | | | | | | 01 40 02 | |
| V. Aniwa, Tn Aniwa, Shawano County, Th Plover, Marathon County all of Jt 2 of said Village & Towns | Th Langlade, Langlada County various parts in 32M RIGE & 33M RIGE from #8 Th Langlada | To Antigo, all of #5 To Antigo, Lenglade County | Th Antigo, all of #1 Th Antigo, Langlade County | The City of Antigo operated a 12 grade district in the City of Antigo and under a City School District System | Antigo incorporated as a 4th class city | All are attachments unless otherwise indicated School District & Municipality Involved | City of Antigo*, Towns of Ackley, Antigo*, Langlade, Hevs, Norwood*, Peck, Polar*, Price*, Rolling*, Summit*, Upham, and Vilas in Langlade County and Towns of Harrison*, and Plover in Marathom County; Towns of Aniwa, Estching, Villeges of Aniwa* and Mattoon*, Shawamo,County *These municipalities are wholly within the Unified School District of Antico | unified School Distric |
| Aniwa Graded *** Updated 11-1987 | Lily-Pickaral | Chembe rls in | PLoueer | t in the City of Antigo | | really Hone of Bohool | <pre>co*, Langlade, Wers, Nor Langlade County and Tow ching, Villeges of Anix fthin the Unified School</pre> | MATACHARANTS TO: 4 DETACHARATS FROM: Unified School District of Antigo, Langlade County |
| No description on order. Jt 2 dissolved. Shawano Co. #63 attached. Marathon County order #9 re In of Flover strached | Full description on order. #8 dissolved part to #Mite Lake SD on order #63 | f5 dissolved. No description | No description. \$1 dissolved. | and under a City School | | Comenta | wood*, Peck, Polar*, Price*, ns of Harrison*, and Plover a* and Mattood*, Shawano.County 1 District of Antico | County |
| V & Tn Aniva, Shawano County & Tn Plover, Karathon County added to C. of Antigo et al | Jt 1 City of Antigo The Antigo & <u>Lenglade</u> | f i | Added <u>In of Antigo</u> to City <u>School District</u> City of Antigo now Jt 1 C & T of Antigo | City SD of Antigo Langlade County | | Wame Change is Underlined | Pages I September, 1981. | • |

| | nistrict: 0140 county? 34 | Unified School District of Antigo, Langlade County Chiffed School District of Antigo, Langlade County City of Antigo*, Towns of Ackley, Antigo*, Langlade, Neva, Rorwood*, Peck, Polar*, Price*, Rolling*, Summit*, Uplam, and Vilas in Langlade County and Towns of Harrison*, and Plover in Marathon County; Towns of Aniwe, Butchins, Villages of Anima* and Mattoon*, Shawano County | a DETACHMENTS FROM t of Antigo, Langlade *, Langlade, Meva, Ho anglade County and To hiss, Villages of Ani | f t Gounty Surwood*, Beck, Polar*, Price*, Swns of Harrison*, and Ployer Swn* and Hattoon*, Shawano County | |
|-----|------------------------------|--|--|--|--|
| | C1854.7 02 | | thin the Unified Sch | col District of Antigo | September. 1981 |
| | Effective Date | All are attachments unless otherwise indicated School pistrict & Mundeipality Javolved | of Solool | Coravitiba | Mano Change is Underlined |
| . * | 102160 | Detached pt of In Plover in Marathon County to Birnamwood SD in Shawano County | ł | Full description on order, No. 90 is Shawano County order | I |
| 17 | 7-1-61 | In Aniwa, Shawano County, all of 41 In Aniwa, Sec 1, 2, 2, 10 thru 15 inclusive | Shady Lane | #1 discolved | I |
| ÷. | 7-1-61 | Th Plower, Marsthon County, all of #3 Th Plower | Mudel 1 | #3 dissolved. Full description on order | I |
| ŝ | 7-1-61 | <u>Dissolved</u> Jt 1 City of Antigo at al, Langlada, Shawano, Karatbon Countins | I | Fiscal change (ity SD to <u>Theified</u> . Full Land description on order. See Certificate \$414 Order \$70 stt. | Created Jt SD No 1 Gify of Antigo at al a Unified SD of said described area |
| 8 | 7-1-61 | In Antigo, all of #2 said town | ł | #2 dissolved. No depaription on order | I |
| j1 | 63062 | V. Mattoon & In Hutchins, Shaveno County, all of Jt 6 said V. 6 In Sec 1 thru 35 T29N R12E Shaveno County. | 1 | Jt 6 dissolved. Full description on order | Village of Matton & The of Natohins added to City of Antigo et af United SD, Langlade County |

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|--|---|--|---|--|--|---|---|---|
| 7-1-63 7-1-63 7-1-63 | 7163 | 8-22-63 | 7-1-62 | 7-1-62 | 7-1-62 *** <u>DOTE</u> Ugdated 11-1987 | iffective Debe | District: 0140 County: 34 Clist. 02 | |
| Tn Hatchins Shawano County part Sec 24 , 22 & 24 from Jt 1 Village of Bowler et al SD | Detach T. Vilas SW: of Sec 1 to Merrill SD, | Detach part of In Eutchins, to Bowler SD, Shawano County | In Polar all of #4 In Polar | Discolved 5 alementary districts Jt 1 The Ackley, Neve, Peck, Upham & Viles Jt 2 The Ackley 6 Rolling Jt 1 The Ackley 6 Rolling Jt 3 The Antigo, Norwood 6 Polar Jt 3 The Antigo, Neve, Polar 6 Price No 2 Th of Summit | In of Harrison, Marathon County, all of #1 In Harrison, Sections 1 thru 36, I30K R10E Marathon County order #4 effective 3-3-44 Created SD No. 1.Town of Harrison from SDe Noe. 1.3.4,5 and 6 Town of Harrison | All are attachments unless otherwise indicated School District & Aumicipality Involved | | Unified School Distri |
| | 1 | | | | | of Sahool | of, Langlade, Neva, Nor Langlade County and Tow Ichins, Villages of Anis within the Unified Schoo | ATTACHMENTS TO: 4 DETACHMENTS FROM: Unified School District of Antigo, Langlade County |
| Fuil description on orders. | [45 is Lincoln County order. | Rull description on order. No. 105 is Shawamo County order | 94 dissolvedno description on order Att. 45, 16 6 19 | <pre>% and a set of the set of th</pre> | fi is dissolved. Full description on order, f4 attached to f62 | Coessants | wood*, Peck, Polar*, Princ*, ns of Harrison*, and Plover a* and Mattoon*, Shaveno County: 1 District of Antigo | County |
| 1 | 1 1 | 1 | 1 | Added to Jt 1 C of Antigo et al Unified SD Tas of Ackley. Neva, Norwood, Peck. Polar, Price, Rolling. Summait, Upham 6 Vilas all in Langlade County | Th Harrison, Marethon Ocurty added to Jt 1 C of Antigo et al Unified.SD | Name Change is Underlined | Fages 3 | · ··: ·· |

| | 181 9-7-76 | 158 7-21-76 | | .09 7-1-64 | .08 7-1-64 | .07 7-1-64 | , 1 7-1-64 | ndar Affective Av. Date | Districts (Osmity: CHRL: | |
|---|--|---|--|--|--|---|--|--|--|---|
| | Detached pt Tn Ackley, Langlade County to Merrill Area 8D, Lincoln County | Detached pts In Aniwa Shawane County to Fittenberg-Birnamwood SD, Shawane County | Orders issued by Agency School Committee No. 2 | Detach pt Sec 30 In Butchins, Shawano County to Bowler SD, Shawano County | Detach pr Sec 30 Tn Hutchins, Shawano County to Howler SD, Shawano County | Detach pt Sect 30 Tn Eatchins, Shawamo County to Bowler SD, Shawamo County | Th Hutchins, part Sec 23 from Jt 1 Village of Zowler et al SD | All are attachments unless otherwise indicated Family Name Arbool District & Mandaipality Involved of School Comments | 0140 Gity of Antigo*, Towns of Ackiny, Antigo*, Langlade, Neva, Horwood*, Peck, Polar*, Frice*, 34 Rolling*, Summit*, Upham, and Vilas in Langlade County and Towns of Harrison*, and Flover in Marathon County; Towns of Aniwa, Entching, Villages of Aniwa* and Mattoon*, "Shawaho Cou 02 When antitalities are wholly within the Unified School Instrict of Antion | ATTACEMENTS 10; Unified School District |
| : | | 1 | | I | 1 | I | | Family Name of Solpol | ort, Langlade, Neva, N Langlade County and T tohins, Villages of An tohins the Unified Sch | ATTACHMENTS 10: 6 DETACHMENTS FROM: Unified School District of Antigo, Langlade County |
| | Description on order ASC #40 | Description on order. Jt ASG 2/7 #39 | | Description on order. 109 Shawamo County order | Description on order. 108 Shawano County order | Description en order. 107 Shawano County order . | Full description on order | Comenta | brwood*, Peck, Polar*, Frice*, lowns of Berrison*, and Plover live* and Mattoon*, Starwaho County | e County |
| | ł | ł | | 1 | 1 | Ŀ | 1 | Name Char | | |
| | 1 | 8 | | | I | I | ł | 1 2 1 | Fight 4 | |

Case 2019CV000010

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| | Sept 1964 No further rearg Furement to Chap school board of designated UNIFI | b. Date School District | pistrict: 0140 City of J County: 34 Rolling*, CHGA: 02 fn Marath | |
|-------------|--|---|--|--|
| | No further reorganization since above date Pursuant to Chapter 115, Section 115.01(5) Fileconsin Statutes the school board of Unified Jt. SD No. 1, City of Antigo et al has designated UNIFIED SCHOOL DISTRICT OF ANTIGO as their legal memo | are attachments unless othersise indicated Faully Armo School District & Municipality Involved of School | of Antigo*, Torus of Ackley, Antigo*, Langlade, Nevs, Horwood*, Peck, J ng*, Summit*, Uphem, and Vilso in Langlade County and Towns of Harrison rathon County; Towns of Aniwa, Hurchins, Villages of Aniwa* and Mattoor "These municipalities are wholly within the Unified School District of | Calfied School District of Antigo, Langlade County |
| | es the Munidipalities within the has school district remain the mane same. | ne Consent <i>s</i> | City of Antigo*, Torus of Ackley, Antigo*, Langlade, Neva, Norwood*, Peck, Polar*, Price*, Rolling*, Summit*, Upham, and Vilas in Langlade County and Towns of Barrison*, and Plover in Marathon County; Towns of Aniwa, Butchins, Villages of Aniwa* and Mattoon*, Shawano County *These municipalities are wholly within the Unified School District of Anigo | DETACAMENTS FROM: E Antigo, Langlade County |
| - • • | | Mane Charge is Underlined | Peges 5 September, 1991 | |

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EXHIBIT F

EXCERPT FROM CHAPTER 66 OF THE WISCONSIN STATUTES (1961-62), SPECIFICALLY SECTION 66.03

[See attached.]

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MUNICIPAL LAW 66.03

results and the copies of the certificate and plat shall not be filed with the secretary of state until the appeal has been determined.

(7) LAW APPLICABLE. Section 66.021 (10) shall apply to annexations under this section.

(8) TERRITORY EXCEPTED. The provisions of this act shall not apply to any territory located in an area for which a certificate of incorporation was issued prior to February 24, 1959 by the secretary of state, even if the incorporation of such territory is later held to be invalid by a court.

66.025 Annexation of owned territory. In addition to other methods provided by law, territory owned by and lying near but not necessarily contiguous to a village or eity may be annexed thereto by ordinance adopted by the board of trustees of such village or the council of such eity, provided that in the case of noncontiguous territory the use of such territory by the eity or village is not contrary to any town or county zoning regulation. Such ordinance shall contain the exact description of the territory annexed and the names of the town or towns from which detached, and shall operate to attach such territory to such village or eity upon the fling of 4 certified copies thereof in the office of the secretary of state, together with 4 copies of a plat showing the boundaries of the territory attached. Two copies of the ordinance and plat shall be forwarded by the secretary of state to the highway commission and one copy to the department of taxation.

No implication arises from the existence city under the general annexation procedure of this section which would prevent a city, provided for in other sections of the statowning property in the territory sought to utes. Town of Madison v. City of Madison, be annexed, from participating as a property 12 W (2d) 100, 106 NW (2d) 264.

66.026 Notice of litigation. Whenever any proceedings under ss. 60.81, 61.187, 61.189, 61.74, 62.075, 66.013 to 66.019, 66.021, 66.022, 66.025 or other sections relating to an incorporation, annexation, consolidation, dissolution or detachment of territory of a city or village is contested by instigation of legal proceedings, the clerk of the city or village involved in such proceedings shall forthwith file with the secretary of state 4 copies of a notice of the commencement of such action. He shall also file with the secretary of state 4 copies of any judgments rendered or appeals taken in such cases. The notices or copies of judgments as herein required may also be filed by an officer or attorney of any party of interest. The secretary of state shall forward to the highway commission 2 copies and to the department of taxation one copy of any notice of action or judgment filed with him pursuant to this section.

History: 1961 c. 33.

66.027 Municipal boundaries, fixed by judgment. Any 2 municipalities whose boundaries are immediately adjacent at any point and who are parties to any action, proceeding or appeal which was pending on January 1, 1961, in court for the purpose of testing the validity or invalidity of any annexation, consolidation or detachment, may enter into a written stipulation, compromising and settling any such litigation and determining the common boundary line between said municipalities; and the court having jurisdiction of said litigation, whether it is a circuit court or the supreme court, may enter a final judgment incorporating the provisions of said stipulation and fixing the common boundary line between the municipalities involved. For the purposes of this section "municipalities" includes cities, villages and towns.

History: 1961 c. 59.

66.029 Town boundaries, actions to test alteration. In proceedings whereby territory is attached to or detached from any town, the town is an interested party, and the town board may institute, maintain or defend an action brought to test the validity of such proceedings, and may be interpleaded in any such action.

66.03 Adjustment of assets and liabilities on division of territory. (1) DEFINI-TION. In this section "numicipality" includes school district, town, village and city.

(2) BASIS. (a) Except as otherwise provided in this section when territory is transferred, in any manner provided by law, from one municipality to another, there shall be assigned to such other municipality such proportion of the assets and liabilities of the first municipality as the assessed valuation of all taxable property in the territory transferred bears to the assessed valuation of all the taxable property of the entire municipality from which said territory is taken according to the last assessment roll of such municipality. The elerk of any municipality to which territory is transferred as aforesaid, within 30 days of the effective date of such transfer, shall certify to the clerk of the municipality from which such territory was transferred a metes and bounds description of the land area involved and upon receipt of such description the elerk of the municipality from

66.03 MUNICIPAL LAW

which such territory was transferred shall certify to the supervisor of assessments of the Wisconsin department of taxation having jurisdiction over the land area involved, the latest assessed value of the real and personal property located within said area, and shall make such further reports as may be needed by such supervisor of assessments in the performance of duties required by law.

(b) When the transfer of territory from one municipality to another results from the incorporation of a new city or village, the proportion of the assets and liabilities assigned to such city or village shall be based on the average assessed valuation for the preceding 5 years of the property transferred in proportion to the average assessed valuation for the preceding 5 years of all the taxable property of the entire municipality from which said territory is taken, according to the assessment rolls of such municipality for said years. In any such case the certification by the clerk of the municipality from which territory was transferred shall include the assessed value of the real and personal property within the territory transferred for each of the last 5 years. The preceding 5 years shall include the assessment rolls for the 5 calendar years prior to the incorporation.

(2c) SCHOOL DISTRICTS. When territory is transferred, in any manner provided by law, from one school district to another school district, there shall be assigned to each school district involved such proportion of the assets and liabilities of the school districts involved as the equalized valuation of all taxable property in the territory transferred bears to the equalized valuation of all the taxable property of the school district from which said territory is taken, said equalized valuation to be made by the department of taxation upon application by the clerk of the school district or eity to which the territory is transferred. The clerk of any school district or eity to which territory is transferred as aforesaid, within 30 days of the effective date of such transfer, shall certify to the olerk of the municipality from which such territory was transferred a metes and bounds description of the land area involved and upon receipt of such description the clerk of the municipality from which such territory was transferred as hall certify to the supervisor of assessments of the department of taxation having jurisdiction over the land area involved, the latest assessed value of the real and personal property located within asid area, and shall make such further reports as may be needed by such supervisor of assessments in the performance of duties required by law.

(2e) OPTIONAL METHOD OF ADJUSTMENT. Two or more school districts, prior to their consolidation, or the attachment of part of their district to another district, may, by identical resolutions adopted by a three-fourths vote of the members of each board concerned, establish an alternate method to govern any adjustment of their assets and liabilities to apply to any subsequent detachment from the enlarged district. The authority of this paragraph shall apply wherever the boards find that the adoption of the resolution is necessary to provide a more equitable method than provided in sub. (2) or (2c). This subsection shall also apply if one or more of the units involved operates under s. 40.80. The resolutions adopted shall be recorded in the office of the register of deeds.

(2m) ATTACHMENT AND DETACHMENT WITHIN 5 YEARS. Whenever territory is attached to or consolidated with a school district or a city operating under the city school plan, and such territory or any part thereof is detached therefrom within 5 years after such attachment or consolidation, the school district or city to which it is transferred shall be entitled, in the apportionment of assets and liabilities, only to the assets or liahilities or proportionate part thereof apportioned to the school district or city as the result of such original attachment or consolidation.

(3) REAL ESTATE. (a) The title to real estate shall not be transferred except by agreement, but the value thereof shall be included in determining the assets of the municipality owning the same and in making the adjustment of assets and habilities.

(b) The right to possession and control of school buildings and school sites shall pass to the municipality in which the same are situated immediately upon the annexation or detachment of any school district territory to another municipality becoming effective, except that in eities of the first class the right to possession and control of such school buildings and school sites shall pass on July 1 following the adoption of the ordinance authorized by s. 66.021 (7). The municipality thus receiving possession and control of said school buildings and school sites shall be liable to the school district from which the same is annexed or detached for its share of the value of the use thereof, which shall be determined at the time of adjustment of assets and liabilities. The municipality annexing the territory shall provide school facilities for the children residing in the remainder of the school district pending the adjustment of assets and liabilities on payment of tuition based on the per capita cost of instruction.

(c) When as a result of any annexation whereby a school district is left without a school building, any moneys are received by such school district as a result of the division of assets and liabilities required by s. 66.03, which are derived from values that were cap-

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MUNICIPAL LAW 66.03

ital assets, such moneys and interest thereon shall be held in trust by such school district and dispensed only for procuring new capital assets or remitted to an operating district as the remainder of the suspended district becomes a part of such operating district, and shall in no case be used to meet current operating expenditures. This shall include any funds in the hands of any district officers on July 1, 1953, resulting from such action previously taken under s. 66.03. The boards involved shall, as part of their duties in division of assets and liabilities in school districts, make a written report of the allocation of assets and liabilities to the state superintendent of public instruction and any local superintendent of schools whose territory is involved in the division of assets.

(4) PUBLIC UTILITIES. Any public utility plant, including any dam, power house, power transmission line and other structures and property operated and used in connection therewith shall belong to the municipality in which the major portion of the patrons of such utility reside. The value of such utility, unless fixed by agreement of all parties interested shall be determined and fixed by the public service commission upon notice to the municipalities interested, in the manner provided by law. The commission shall certify the amount of the compensation to the clerks of each municipality interested and said amount shall be used by the apportionment board or boards in adjusting assets and liabilities.

(5) APPORTIONMENT BOARD. The boards or councils of the municipalities, or committees, thereof selected for that purpose, acting together, shall constitute an apportionment board. When any municipality is dissolved by reason of all of its territory being so transferred the board or council thereof existing at the time of such dissolution shall for the purpose of this section, continue to exist as the governing body of such municipality until there has been an apportionment of assets by agreement of the interested municipalities or by an order of the circuit court. After an agreement for apportionment of assets has been entered into between the interested municipalities, or an order of the circuit court shall become final, a copy of such apportionment agreement, or of such order, certified to by the clerks of the interested municipalities, shall be filed with the state department of taxation, the conservation commission, the state highway commission, the state superintendent of public instruction, the department of administration, and with any other officer, board, commission or agency of the state from which the town may be entitled by law to receive funds or certifications or orders relating to the distribution or disbursement of funds, with the county treasurer, with the treasurer of any municipality, or with any other entity from which payment would have become due if such dissolved municipality from which such territory was transferred had continued in existence. Thereafter payments of income taxes under s. 71.14, of occupational taxes on intoxicating liquor under s. 139.28, of forest crop taxes under s. 77.05, of public utility taxes under s. 76.28, of highway state aids under s. 20.420, of state aids for school purposes under ss. 40.53 to 40.71, and all payments of every kind whatsoever due from a board, commission, officer or agency of the state, from a county, from a municipality, or from any other entity from which payments would have become due if such dissolved municipality from which such territory was transferred had continued in existence, shall be paid to the interested municipality as provided by such agreement for apportionment of assets or by any order of apportionment by the circuit court and such payments shall have the same force and effect as if made to the dissolved municipality from which such territory was transferred,

(6) MEETING. The board or council of the municipality to which the territory is transferred shall fix a time and place for meeting and cause a written notice thereof to be given the clerk of the municipality from which such territory is taken at least five days prior to the date of the meeting. The apportionment may be made only by a majority of the members from each municipality who attend, and in case of committees, the action must be affirmed by the board or council so represented.

(7) ADJUSTMENT, HOW MADE. The apportionment board shall determine, except in the case of public utilities, such assets and liabilities from the best information obtainable and shall assign to the municipality to which the territory is transferred its proper proportion thereof by assigning the excess of liabilities over assets, or by assigning any particular asset or liability to either municipality, or in such other manner as will best meet the requirements of the particular case. When territory attached to a city for school purposes only is detached therefrom, the assets and liabilities of the city for school purposes shall be considered in apportioning the assets and liabilities and such territory may be assigned its proportionate share of the city's indebtedness for school purposes in the manner provided by sub. (2c). If a proportionate share of any indebtedness existing by reason of municipal bonds or other obligations outstanding shall be assigned to any municipality it shall cause to be levied and collected upon all the taxable property in such municipality in one sum or in annual instalments the amount necessary to pay the princi-

66.03 MUNICIPAL LAW

pal and interest thereon when the same shall become due, and shall pay the amount so collected to the treasurer of the municipality which issued said bonds or incurred such other obligations, who shall apply the moneys so received strictly to the payment of such principal or interest.

(7a) APPORTIONMENT OF AIDS AND TAXES. If the asset apportioned consists of an aid or tax to be distributed in the future according to population, the apportionment board shall certify to the officer, agency or department responsible for making the distribution each municipality's proportionate share of such asset as determined in accordance with sub. (2). The officer, agency or department shall thereafter distribute such aid or tax directly to the several municipalities according to such certification until the next federal census.

(8) APPEAL TO COURT. In case the apportionment board is unable to agree, the eircuit court of the county in which either municipality is situated, may, upon the petition of either municipality, make the adjustment of assets and liabilities pursuant to provisions of this section.

(9) TRANSCRIPT OF RECORDS. When territory shall be detached from a municipality by creation of a new municipality or otherwise, the proper officer of the municipality from which the territory was detached shall furnish, upon demand by the proper officer of the municipality created from the detached territory or to which it is annexed, authenticated transcript of all public records in his office pertaining to the detached territory. The municipality receiving the transcript shall pay therefor.

(10) STATE TRUST FUND LOANS. When territory transferred in any manner provided by law from one municipality to another is liable for state trust fund loans secured under chapter 25, the clerk of the municipality to which territory is transferred shall within 30 days of the effective date of such transfer certify a metes and bounds description of the transferred area to the clerk of the municipality from which the land was transferred shall eertify to the commissioners of the public lands: (a) the effective date of such transfer of territory; (b) the last preceding assessed valuation of the territory liable for state trust fund loans prior to transfer of a part of such territory; (c) the assessed valuation of the territory so transferred. Thereafter, the commissioners shall in making their annual certifications of the amounts due on account of state trust fund loans distribute annual charges for interest and principal on any such outstanding loans in the proportion that the assessed valuation of the assessed valuation of the area liable for state trust fund loans as constituted immediately before the transfer of territory, provided, however, that any transfer of territory effective subsequent to May 1 of any year shall not be considered until the succeeding year.

(10a) CORRECTIONS. The provisions of sub. (10) are applicable to school districts. Any errors, omissions or other defects in the tax certifications and levies in connection with the repayment of state trust fund loans by school districts for the year 1950 and all subsequent years may be corrected by the school district clerk in the tax levy certifications for following years.

(11) DESIGNATING DISTRICTS. Whenever a transfer of territory from one school distriet to another results in a change in the name of a school district which is liable for one or more state trust fund loans secured under ch. 25, the clerk of the school district to which the territory was transferred shall, within 30 days of the effective date of such transfer, certify to the commissioners of the public lands, the county elerk and the county superintendent of schools:

(a) The name of the school district from which territory was transferred;

(b) The effective date of such transfer;

(c) The name of the school district to which the transfer was made immediately prior to the effective date of the transfer;

(d) The name of the school district to which the transfer was made immediately after the effective date of such transfer.

Thereafter, in making their annual certifications of the amounts due on account of state trust fund loans the commissioners of the public lands shall use the new name of the school district, provided that any transfer of territory effective subsequent to May 1 of any year shall not be considered by them until the succeeding year.

(12) TIME OF TRANSFER. When the governmental classification of a school district is changed, all of the assets and liabilities and the title to all school property shall vest in the new district by operation of law upon the effective date of the change.

(13) TAXES AND ASSESSMENT. (a) General property taxes. Whenever any territory is annexed, detached or incorporated after April 30 in any year, general property taxes levied against said territory shall be collected by the treasurer of the municipality in

MUNICIPAL LAW 66.04

which the territory was located on May 1 of such year, and all moneys collected from the tax levied for local municipal purposes shall be allocated to each of the municipalities on the basis of the portion of the calendar year the territory was located in each of the municipalities, and paid accordingly.

(aa) Apportionment when town is nonexistent. If the town in which territory was located on May 1 is nonexistent when the city or village determines its budget, any taxes certified to the town or required by law to be levied against such territory shall be included in the budget of the city or village and levied against such territory, together with the city or village tax for local municipal purposes.

(b) Special taxes and assessments. Whenever territory is transferred from one municipality to another by annexation, detachment, consolidation or incorporation, or returns to its former status by reason of court determination, any special tax or assessment outstanding against any property in the territory shall be collected by the treasurer of the municipality wherein the property is located, according to the terms of the ordinance or resolution levying such tax or assessment. Such special tax or assessment, when collected, shall be paid to the treasurer of the municipality which levied the special tax or assessment, or if the municipality is nonexistent, the collecting treasurer shall apply the collected funds to any obligation for which purpose the tax or assessment was levied and which remains outstanding; provided that if no such obligation is outstanding, the collected funds shall be paid into the school fund of the school district in which the territory is located.

(bb) Apportionment when court returns territory to former status. Whenever territory which has been annexed, consolidated, detached or incorporated returns to its former status by reason of a final court determination, there shall be an apportionment of general property taxes and current aids and shared taxes to adjust such assets between the municipalities, and no other apportionment of assets and liabilities. The basis of the apportionment shall be determined by the apportionment board subject to appeal to the circuit court, but the apportionment shall insofar as practicable equitably adjust such assets between the municipalities involved on the basis of the portion of the calendar year the territory was located in the respective municipalities.

(c) The clerk of the municipality which assessed such special and general tax and special assessment shall certify to the clerk of the municipality to which the territory was attached or returned, a list of all the property located therein to which is charged any uncollected taxes and assessments. The certification shall be made within 30 days after the effective date of the transfer of the property, but failure to so certify shall not affect the validity of the claim.

66.035 Code of ordinances. The governing body of any eity or villege may authorize the preparation of a code, or part thereof, of general ordinances of such eity or village. Such code, or part thereof, may be adopted by an ordinance referring thereto and may be published in book or pamphlet form and such publication shall be sufficient even though the ordinances contained therein were not published in accordance with ss. 61.50 (1) and 62.11 (4) (a). A copy of such code, or part thereof, shall be permanently on file and open to public inspection in the office of the clerk after its adoption and for a period of not less than 2 weeks before its adoption.

66.04 Appropriations. (1) BONUS TO STATE INSTITUTION. No appropriation or bonus of any kind shall be made by any town, village, or city, nor any municipal liability created nor tax levied, as a consideration or inducement to the state to locate any public educational, charitable, reformatory, or penal institution.

(2) INVESTMENTS. Any county, city, village, town, school district, drainage district or other governing board as defined by s. 34.01 (4) may invest any of its funds, not immediately needed, in time deposits in any bank, savings bank or trust company which is authorized to transact business in Wisconsin, such time deposits maturing in not more than one year, or in bonds or securities issued or guaranteed as to principal and interest of the United States government, or of a commission, board or other instrumentality of the United States government, or bonds or securities of any county, city, drainage district, village, town or school district of this state, or in the case of a town, eity or village in any bonds or securities insued under the authority of such municipality, whether the same create a general municipality liability or a liability of the property owners of such municipality for special improvements made therein, and may sell or hypothecate the same. Cemetery perpetual care funds, pension funds under s. 62.13 (9) or (10), or endowment funds including gifts where the principal is to be kept intact may also be invested under ch. 320.

(3) CELEBRATION OF HOLIDAYS. A town, county, school board or school district may

| Case 2019CV000010 | Document 1 | Filed 01-21-2019 | Page 55 of 80 | |
|--|------------|------------------|--|----|
| â e | | | | |
| This instrument was drafted b and after recordation should b returned to: Timothy Posnanski, Esq. State Bar No. 1056668 Husch Blackwell LLP 555 E. Wells Street, Suite 19 Milwaukee, WI 53202 | AFFIDA | AVIT | DOC # 735249 Recorded October 19, 2018 2:39 AMY DILLENAURO Register of Deeds Shawano WI Fee Amount: \$30.00 IIIII IIIIIIIIIIIIIIIIIIIIIIIIIIIII | РM |
| Tax Parcel I.D. #: See attached Exhibit A. | | | | |

[Above space reserved for recording information]

26

The below affidavit is made (i) in support of the establishment of fee simple title to the Property in the Village of Mattoon, Wisconsin (the "<u>Village of Mattoon</u>") and/or the Town of Hutchins, Wisconsin (the "<u>Town of Hutchins</u>"), as the case may be, and (ii) for the purpose of notifying the general public of the Village of Mattoon's and the Town of Hutchins' respective actual or potential interest in the Property. The "<u>Property</u>" referred to herein is as legally described in <u>Exhibit A</u>.

STATE OF WISCONSIN)) ss. COUNTY OF SHAWANO)

- A. The undersigned Brian Owen, being duly sworn on oath hereby deposes and states that he is the current President of the Village of Mattoon.
- B. The undersigned Patrick Meverden, being duly sworn on oath hereby deposes and states that he is the current Chairman of the Town of Hutchins.
- C. The undersigned Brian Owen and Patrick Meverden both, being duly sown on oath, hereby depose and state as follows:
 - 1. That the Property sits within the physical boundaries of the Village of Mattoon.
 - 2. That attached hereto as <u>Exhibit B</u> are the current deeds of record in the Office of the Register of Deeds for Shawano County, Wisconsin, with respect to the Property, which depict title in "School District Number Six (6) Town of Hutchins, Shawano County" (as to Parcel One identified on <u>Exhibit A</u>), "Jt. School District No. 6 of Village of Mattoon (as to Parcel Two identified on <u>Exhibit A</u>), and "Joint School Dist #6 Village of Mattoon, Town of Hutchins, Shawano County, Wisconsin (as to Parcel Three shown on <u>Exhibit A</u>) (collectively, the "<u>Mattoon School District</u>"), and that the referenced school districts eventually became known as the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County.

Shawano Title Services

MIL-29468347-8

Document 1

Filed 01-21-2019

- 3. That attached hereto as <u>Exhibit C</u> is a true and correct copy of Order Number 34-61 (the "<u>Order</u>"), dated May 24, 1962, signed by the Shawano County School Committee, the Langlade County School Committee, and the Marathon County School Committee, effective June 30, 1962, pursuant to which the Mattoon School District was dissolved, and the territory comprising the Mattoon School District was attached to "School District Number Joint 1, City of Antigo, and Town of Antigo and Langlade County; Village of Aniwa and Town of Aniwa, Shawano County; Town of Plover, Marathon County, Wisconsin, for all school purposes" (which I understand to now be known as the Unified School District of Antigo; hereinafter, the "<u>Antigo School District</u>").
- 4. That attached hereto as <u>Exhibit D</u> is an excerpt of historical data from the Wisconsin Department of Public Instruction ("<u>DPI</u>") summarizing attachments to and detachments from the Joint School District No. 6, Village of Mattoon and Town of Hutchins, Shawano County, which indicates that, effective June 30, 1962, "Jt. SD No. 6, Village of Mattoon and Town of Hutchins, Shawano County" (a/k/a, the Mattoon School District) was dissolved, and attached hereto as <u>Exhibit E</u> is an excerpt of historical data from DPI summarizing attachments to and detachments from the Unified School District of Antigo, Langlade County, which indicates that, effective June 30, 1962, the territory of the Mattoon School District was attached to the "City of Antigo et al Unified SD, Langlade County" (a/k/a the Antigo School District).
- 5. That the Order does not mention the transfer of real property owned by the Mattoon School District to the Antigo School District or any other person or entity.
- 6. That the Order indicates that, as of the date of the Order, certain "territory" comprising the Mattoon School District fell under control of the Antigo School District, but no mention is made of real property owned by the Mattoon School District.
- 7. That attached hereto as Exhibit F is an excerpt from Chapter 66 of the Wisconsin Statutes (1961-1962), specifically Section 66.03 (Adjustments to assets and liabilities upon division of territory). Section 66.03(3)(a) reads "The title to real estate shall not be transferred except by agreement, but the value thereof shall be included in determining the assets of the municipality owning the same and in making the adjustment of assets and liabilities."
- 8. That it is the Village of Mattoon's and Town of Hutchins' respective beliefs that, without an agreement from the time of the dissolution of the Mattoon School District indicating the Property transferred to the Antigo School District or any other person or entity, the Property, at that point in time, upon information and belief, reverted to the Village of Mattoon and/or the Town of Hutchins, and that the Village of Mattoon and, potentially, the Town of Hutchins have remained, and presently are, the owners of the Property (the Town of Hutchins as owner of Parcel One shown on Exhibit A and the Village of Mattoon and the Town of Hutchins continue to investigate ownership).
- 9. That, upon information and belief, no separate agreement exists between the Mattoon School District and the Antigo School District or any other person or entity regarding the transfer of the Property.
- 10. That title to the Property is presently in dispute, with the Village of Mattoon, the Town of Hutchins, and the Unified School District of Antigo claiming to have fee simple title to certain parcels of the Property. The Village of Mattoon maintains that the record indicates that the Village of Mattoon has fee simple title to Parcel Two and Parcel Three of the Property. The

MIL-29468347-8

Town of Hutchins maintains that the record indicates that the Town of Hutchins has fee simple title to Parcel One of the Property. However, the Village of Mattoon and the Town of Hutchins are continuing to investigate the Property to clarify that they do, in fact, hold title to the Property, as indicated above. This affidavit is made (i) in support of the establishment of fee simple title to the Property in the Village of Mattoon and the Town of Hutchins, respectively, and (ii) for the purpose of notifying the general public of the Village of Mattoon's and the Town of Hutchins' actual or potential interest in the Property.

[remainder of page intentionally left blank; signature pages follow]

Filed 01-21-2019

Page 58 of 80

Dated this b day of OCTOBER , 2018.

Brian Owen, Village of Mattoon President

STATE OF WISCONSIN)) ss. COUNTY OF Shawame)

Personally came before me this 10^{11} day of 0 to be 10^{11} , 2018, the above named Brian Owen as the President of the Village of Mattoon, who is personally known to me to be the person who executed the same as the free and voluntary act of such party for the uses and purposes mentioned in the instrument in his duly authorized capacity.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal. (Print or type name of Notary) Katrina M Rec Notary Public, State of Willongin My commission expires: Fels 14th, 3030.

Case 2019CV000010

Document 1

Dated this <u>10</u> day of <u>0cTober</u>, 2018.

atucto M. Menero

Patrick Meverden, Chairman, Town of Hachins

STATE OF WISCONSIN)) ss. COUNTY OF Shawamo)

Personally came before me this 10^{44} day of <u>Octobur</u>, 2018, the above named Patrick Meverden as the Chairman of the Town of Hutchins, who is personally known to me to be the person who executed the same as the free and voluntary act of such party for the uses and purposes mentioned in the instrument in his duly authorized capacity.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

(Print or type name of Notary) Katina M Resur Notary Public, State of Wisconsin

My commission expires: Fels 14th, 2020.

EXHIBIT A

LEGAL DESCRIPTION

Parcel One:

Lot One (1) in Block Twenty-five (25) of the Plat of Mattoon, being a subdivision of the East Half (E 1/2) of the Southeast Quarter (SE 1/4) of Section Nine (9) and the West Half (W 1/2) of the Southwest Quarter (SW 1/4) Section Ten (10), Township Twenty-nine (29) North, of Range Twelve (12) East.

(Village of Mattoon, County of Shawano, Wisconsin) Tax Key 151 70050 0740 (subject premise and other land)

Parcel Two:

Lots Two (2) and Three (3) in Block Twenty-five (25) of the Village of Mattoon.

(Village of Mattoon, County of Shawano, Wisconsin) Tax Key 151 70050 0740 (subject premise and other land)

Parcel Three:

Lots number Four (4) and Five (5) in Block Twenty-five (25) of the Plat of the Village of Mattoon, Shawano County, Wisconsin.

(Village of Mattoon, Shawano County, Wisconsin) Tax Key 151-700500750

1...

EXHIBIT B

VESTING DEEDS

[See attached.]

44812.11.1.358.52.5 STATE OF WINDOWER'S PORM ML 1 ------Baduling Backety This Indenture, xwww..... NUMBER And the second second sector of the sector o 21.2592 ALC: A REPORT OF AND A REPORT OF Lafat Babai Dise #6 Village of Matteen, Town of SolanBes, Statesho mandad. Ocuriy, Vissonela answer Berentsen Hindred Poliere the fedinities that at land in Missions Oranty, state of Armikestic Late surface Face (1) and Tive (5) to block Twenty-five (25) of the Plat of the Villege of Mettoon, Spewers County, Visconsin . 2,20 Pertito 5136_851 Fel: - \$24. fs windle vielector, no del president del march del .her KIDSLIFE FARDET Repart and Basties in President of BERBELINE REASET E. N. TRAPHE (E. N. LINNEF а в За SERIMUNE ENDER (Gertrude Brants 8.5 STATE OF VISCOURSE CALLFORNIE Sutte "Cetzeles 12 Personally came beings one this. NEASTINE REPREZ. The shows we have been was meant in property successive and committeed to use is and krown for all the first and ZAMONG IN BRIDE WALLAND 27. DEROTEY A. WINE DOROTHY A. VIA. 191 91 25 L / Norary RANG PARK autor 影响演员 егата (ф рексеран-Тоюб Кь † WARRAWIT BULD This Indenture, warm ------ Bieras Poster and Ance Bester, Siz vice. AREMOT D Visconstant Sciences Disk for Tillage of Matiger, Torn of Reichtig, Sharana Carair, Visconsta \$62553 ningen 279 46964 auguste fels saaren versen versen alle saaren versen die saaren versen die gester die staar versen die saaren die staar versen die saaren versen die staar į.r* Seventeen Rindred Dellers 16+ **** #********** 2.20 Royan W the formation treat of land, by bravelin Drugar, Sints of Warmanit: Lots number Four (1) and Five (5) in Bleak #5 (Swenty-Five) of the Plat of the Fillege of Mattern Stanane County, Miscausia. Storge Regler and Anna Region reserve the right to live in the tone, on the above described prestres, mittl date of Furn 158h, 1959. They else reserve the right to nore: or sail the outbuildings on the presides within the date of June 1540, 1959. On or before the fair of fine [fith, 1959] George and Anna Hogist sgree to vacate suid presises and to release mil claims on real estate and papeonal property located on above asorised areasized, This instrument use drawn by B. H. Krawar, Cablier of the Mattoos ate a same sector of the fair of the fair of the Mattoos ate a same sector of the sector of the Mattoos opeson pocian George Regise Reprint and Real of In Parasition 14 ANTL ROOLER <u>P. F. KNINIA (S. V. FYNNET</u> COMPANIES INLUS (Assurble System) STATE OF WRIDESPI <u>12 59</u> April 4147. (b) 20054 contrast they depending their states with \$1000 STORE IS IN US INTER 27 B. R. KERPAR(B. H. KPARAF /setter: 4. 8. 10. 22. 11. 91 M. - Mark A. R. **Reaway**o Bedarter Ballis i ans≿ allow 1-1 the Assessment of the sectors

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Case 2019CV000010

Document 1 Filed 01-21-2019

EXHIBIT C

ORDER

[See attached.]

MIL-29468347-8

Case 2019CV000010

84-61 Pursuant to a Patition having been duly filed with the Secretary of the Pursuant to a Patition having been duly filed with the Secretary of the Bhamane Geonty School Committee, and a Motice of the time and place of a Public Hearing having been forthwith served upon the Clarks of School Districts; Disris of Humisipal Boards, and the other members of School and Municipal Boards as preservised by Bestion 40.023(2) of the Statutes, and it appearing that Notice of said Hearing was duly pasted and published as required by law, and the school: beards and semistral Boards of the perpetive districts having been duly notified of said proposed Hearing, and the Public Hearing having been held at the Mattoon Community Hell, Mettann, Hisconsin, on the 24th day of May, 1952, and a Confer-ence having been held with the School Foorde of the School Districts involved, all in superdance with Chapter 40.023, 40.023 and 40.03 of the Wisconsin Statutes, 1 Q N. THEREPONE Ŷ ORDERED I H A T, School District Hummer Joint 6, Village of Mattoon, and Youm of Hutchins, Shawano County, Wisconstn, be dissolved, and the dissolved territory be attached to Bahopi District Minder Jeint 1, City of Antigo, and Towns of Antigo and Langlads, Langlads County; Village of Aniwa and Town of Aniwa, Shawano County; Town of Ployer, Marstoph Odunty, Wisconstn, for all school misposen, to-will The territory described below in/Sheward County, Missonain. 20 R. . R. 12 B. 9, 10, 11, 12, ₿, Reations 15, 16, 17, 16, 19, 60, 81, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, * All. 27. This Order shall be effective JUNS 30, 1962 l de 12 Deted this 24th day of May; 1962. D MARATHON CO. SCH. COMM ANDLADE CO., BUT, DOM, hanand co., bur. (d)han Thomas Davis, Chairman Id. Prionola Shalroo Henry J. Lussler Lionel Palmer R. P. Disvlind Ernest He Flatta Myron Dagnas Arthur Clark John Sy Horristory Lines Louise Edward Helander Henry G. Dehrondor HILLING J. HALLING 8.28 PEARLY, KLERREN H. E. ZULANOF, NOT. orle A. Hork, Otto Neumann, Bar. Knamero Ce. Sch. Condu Sale Hernthon Co. John Coo Landade Co. Sohr Comme

EXHIBIT D

EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM JOINT SCHOOL DISTRICT NO. 6, VILLAGE OF MATTOON AND TOWN OF HUTCHINS, SHAWANO COUNTY

[See attached.]

| ATTACHENTS | |
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| INCOMENTS PROX: | |

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JOINT SCHOOL DISTRICT NO 6, VILLAGE OF MATTOON AND TOWN OF HUTCHINS, SHAWANO COUNTY

| and Tewn of Plover, Marathan County. | | • | | | 1772-012-0-1-1 |
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| 41. SD No. 1, City of Antigo, Yowns of Antigo and Langelude, Langelade County Villagets of Aniwa and <u>Matteon</u> . Towns of Aniwa and Hutching, Shaware County | Full description on order. No. 51 is a Langlade County onder mumber. | 1 | <u>DISSCILVED</u> JL SD No. 6, Village of Mattoon and Town of Hutching, Shaware County to City of Antigo et al, Langistle, Shawano and Marethon Counties. | 66 53 53 53 53 53 53 53 53 53 53 53 53 53 | <u>9</u> |
| • | | | All records indicate that the Mattoon High School ceased operation after 6-30-48 and only an elementary school district synthused operation as Jt. SD No. 6, Village of Mattoon and Town of Hutchina, Shawano County. | и ц С С С С С С С С С С С С С С С С С С | IJ |
| | | | Order No 7 regarding SD No. 4 attached to SD No. 1, Town of Bunching attached bereto. | ** ^ | |
| JL SO Nr. 5, Village of Mattoon and Town of Hutchina, Shawano Coupty, 12 Grade, | State Superintendent order on an appeal. No land description. Page 2, Iten 3, indicates a Cartificate of Brabilishment of a High School granted on 72647. It would appear that the year tratted is in | Elementary District Elementary District 12 Orada | <u>CONSOLTIMTED:</u> 3D No. 1. Town of Hutchins. 3D No. 6. Town Hutchins and 3D No. 7. Village of Mathon and Town of Hutchins. JE SD No. 7. Village of Mathon and Town of Hutchins. All in Snawano County. | 10 10 10 10 10 | X |
| | Yo details | | Town of Hutching, Shawano County, all of SD No. 3, Town of Fluching | 6 30 44 | 81 |
| | No detaliis. | 2 2 | Perrn of Hytchina, Shawano County, all of SD No. 2, Town of Hytokina | 4400 | 9 |
| JL SD No. 6, Village of Mattoon and Town of Hutchins, Shawane County, 12 Grade. | No map or description of land area furnished. | Matuuon High School | CERCIFICATE OF ESTABLISHMEAT OF A FREEMINGE SCHOOL issued by the Same Superintendent. | 6061-22-1 | ¥ , |
| | | ¢¥ر | On this date the legal voters of JL SD No. 6, Willage of Mattoon and There of Hutchins in Shawman County, voted and pessed a resolution to establish and maintain a first high school in their school discrict. A record of the votes cast and list at students qualified to attend the high school furnished to the State Superintendert. | 7-4-16056 | ł |
| Name Change is Underlined | Comments | Family Name of School | All are attachments unless otherwise indicated School District and Municipality Involved | Kinedar Data | N |
| August 1985 | 9 9 9 | age of Matteon, Shawa | 1901 Incorporation date of the Yillsga of Mattoon, Shawane County | 3 8 | CESA- |

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EXHIBIT E

EXCERPT OF HISTORICAL DATA FROM DPI SUMMARIZING ATTACHMENTS TO AND DETACHMENTS FROM THE UNIFIED SCHOOL DISTRICT OF ANTIGO, LANGLADE COUNTY

[See attached.]

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EXHIBIT F

EXCERPT FROM CHAPTER 66 OF THE WISCONSIN STATUTES (1961-62), SPECIFICALLY SECTION 66.03

[See attached.]

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results and the copies of the cortificate and plat shall not be filed with the secretary of state until the appeal has been determined.

(7) LAW APPLICABLE. Section 66.021 (10) shall apply to annexations under this section.

(8) TERRITORY EXCREPTED. The provisions of this act shall not apply to any territory located in an area for which a certificate of incorporation was issued prior to February 24, 1050 by the secretary of state, even if the incorporation of such territory is later held to be invalid by a court.

66.025 Annexation of owned territory. In addition to other methods provided by law, territory owned by and lying near but not necessarily conliguous to a village or rity may be annexed thereto by ordinance adopted by the board of trustees of such village or the council of such city, provided that in the case of noncontiguous territory the use of such territory by the city or village is not contrary to any town or county zoning regulation. Such ordinance shall contain the exact description of the territory annexed and the names of the town or towns from which detached, and shall operate to attach such territory to such village or city upon the filing of 4 certified copies thereof in the office of the secretary of state, together with 4 copies of a plat showing the boundaries of the territory attached. Two copies of the ordinance and plat shall be forwarded by the secretary of state to the highway commission and one copy to the department of taxation.

No implication arises from the existence ofly under the general annexed on procedure No implication arises from the existence ofly under the general annexed on procedure of this mettion, which would prevent a city, provided for in other socilons of the statowning property in the territory sought to use. Town of Madison v, City of Madison, he annexed, from participating as a property 13 W (2d) 106, 106 NW (2d) 364. owner in an attempt to annex land to the

66.026 Notice of litigation. Whenever any proceedings under ss. 60.81, 61.187, 61.189, 61.74, 62.075, 66.013 to 66.019, 66.021, 66.022, 66.025 or other sections relating to an incorporation, annexation, consolidation, dissolution or detachment of territory of a city or village is contested by instigation of legal proceedings, the eleck of the city or village involved in such proceedings shall forthwith file with the secretary of state 4 copies of a notice of the commencement of such action. He shall also file with the secretary of state 4 copies of any judgments rendered or appeals taken in such cases. The notices or copies of judgments as herein required may also be filed by an officer or attorney of any party of interest. The secretary of state shall forward to the highway commission 2 copies and to the department of taxation one copy of any notice of action or judgment filed with him pursuant to this section.

History: 1961 6. 33.

66.027 Municipal boundaries, fixed by judgment. Any 2 municipalities whose boundaries are immediately adjacent at any point and who are parties to any action, proceeding or appeal which was pending on January 1, 1961, in court for the purpose of testing the validity or invalidity of any annexation, consolidation or detachment, may enter into a written stipulation, compromising and settling any such litigation and determining the common boundary line between said municipalities; and the court having jurisdiction of said litigation, whether it is a circuit court or the supreme court, may enter a final judgment incorporating the provisions of said stipulation and fixing the common boundary line between the municipalities involved. For the purposes of this section "municipalities" includes eitles, villages and towns.

History: 1961 c. 59.

66.029 Town boundaries, actions to test alteration. In proceedings whereby territory is attached to or detached from any town, the town is an interested party, and the town heard may institute, maintain or defend an action brought to test the validity of such proceedings, and may be interpleaded in any such action.

66.03 Adjustment of assets and liabilities on division of territory. (1) DEFINI-TION. In this section "municipality" includes school district, town, village and city.

(2) BASIS. (a) Except as otherwise provided in this section when territory is transferred, in any manner provided by law, from one municipality to another, there shall be assigned to such other municipality such proportion of the assets and liabilities of the first municipality as the assessed valuation of all taxable property in the territory transferred hears to the assessed valuation of all the taxable property in the territory transferred hears to the assessed valuation of all the taxable property of the entire municipality from which said territory is taken according to the last assessment roll of such municipality. The elerk of any municipality to which territory is transferred as aforesaid, within 30 days of the effective date of such transfer, shall certify to the elerk of the municipality from which such territory was transferred a metes and bounds description of the land area involved and upon receipt of such description the elerk of the municipality from

66.03 MUNICIPAL LAW

which such territory was transferred shall certify to the supervisor of assessments of the Wisconsin department of taxation having jurisdiction over the land area involved, the intest assessed value of the real and personal property located within said area, and shall make such further reports as may be needed by such supervisor of assessments in the performance of duties required by law.

(b) When the transfer of territory from one municipality to another results from the incorporation of a new city or village, the proportion of the assets and liabilities assigned to such city or village shall be based on the average assessed valuation for the preceding 5 years of the property transferred in proportion to the average assessed valuation for the preceding 5 years of all the taxable property of the entire municipality from which said territory is taken, according to the assessment rolls of such municipality from which territory was transferred shall include the assessed value of the real and personal property within the territory transferred for each of the last 5 years. The preceding 5 years shall include the assessment rolls of years of the assessment rolls of years.

(2a) School pistures. When territory is transferred, in any manner provided by law, from one school district to another school district, there shall be assigned to each school district involved such proportion of the assets and liabilities of the school districts involved as the equalized valuation of all taxable property in the territory transferred bears to the equalized valuation of all the taxable property in the territory transferred bears to the equalized valuation of all the taxable property of the school district from which said territory is taken, said equalized valuation to be made by the department of taxation upon application by the clerk of the school district or city to which the territory is transferred. The clerk of any school district or city to which the territory is transferred as aforesaid, within 30 days of the effective date of such transfer, shall certify to the olerk of the municipality from which such territory was transferred a metes and bounds discription of the land area involved and upon receipt of such description the clerk of the municipality from which such territory was transferred a metes and bounds discription of the land area involved and upon receipt of such description the clerk of the municipality from which such territory as transferred a metes and bounds discription of the land area involved and upon receipt of such description the clerk of the supervisor of assessments of the department of taxation having jurisdiction over the land area involved, the latest assessed value of the real and personal property located within said area, and shall make such further reports as may be needed by such supervisor of assessments in the performance of duties required by law.

(2e) OPTIONAL METHOD OF ADJUSTMENT. Two or more school districts, prior, to their consolidation, or the attachment of part of their district to another district, may, by identical resolutions adopted by a three-fourths vote of the members of each hoard concerned, establish an alternate method to govern any adjustment of their assets and liabilities to apply to any subsequent detachment from the enlarged district. The authority of this paragraph shall apply wherever the boards find that the adoption of the resolution is necessary to provide a more equitable method than provided in sub. (2) or (2c). This subsection shall also apply if one or more of the units involved operates under s. 40.80. The resolutions adopted shall be recorded in the office of the register of deeds.

(2m) ATTACHMENT AND DETACHMENT WITHIN 5 YEARS. Whenever territory is attached to or consolidated with a school district or a city operating under the city school plan, and such territory or any part thereof is detuched therefrom within 6 years after such attachment or consolidation, the school district or city to which it is transferred shall be entitled, in the apportionment of assets and liabilities, only to the assets or liabilities or proportionate part thereof apportioned to the school district or city as the result of such original attachment or consolidation.

(3) REAL ESTATE. (a) The title to real estate shall not be transferred except by agreement, but the value thereof shall be included in determining the assets of the municipality owning the same and in making the adjustment of assets and liabilities.

(b) The right to possession and control of school buildings and school sites shall pass to the municipality in which the same are situated immediately upon the annexation or detachment of any school district territory to another municipality becoming effective, except that in efficies of the first class the right to possession and control of such school buildings and school sites shall pass on July 1 following the adoption of the ordinance authorized by s. 66.021 (7). The municipality thus receiving possession and control of said school buildings and school sites shall be liable to the school district from which the same is annexed or detached for its share of the value of the use thereof, which shall be determined at the time of adjustment of assets and liabilities. The municipality annexing the 'territory shall provide school facilities for the children residing in the remainder of the school district pending the adjustment of assets and liabilities on payment of this based on the per capita cost of instruction.

(c) When as a result of any annexation whereby a school district is left without a school building, any moneys are received by such school district as a result of the division of assets and liabilities required by s. 66.03, which are derived from values that were cap-

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ital assets, such moneys and interest thereon shall be held in trust by such school district and dispensed only for procuring new capital assets or remitted to an operating district as the remainder of the suspended district becomes a part of such operating district, and shall in no case be used to meet current operating expanditures. This shall include any funds in the hands of any district officers on July 1, 1953, resulting from such action previously taken under s. 66.03. The boards involved shall, as part of their duties in division of assets and liabilities in school district, make a written report of the allocation of assets and liabilities to the state superintendent of public instruction and any local superintendent of schools whose territory is involved in the division of assets.

(4) PUBLIC UTILITIES. Any public utility plant, including any dam, power house, power transmission line and other structures and property operated and used in connection therewith shall belong to the municipality in which the major portion of the patrons of such utility reside. The value of such utility, unless fixed by agreement of all parties interested shall be determined and fixed by the public service commission upon notice to the municipalities interested, in the manner provided by law. The commission shall certify the amount of the compensation to the clerks of each municipality interested and said amount shall be used by the apportionment board or boards in adjusting assets and tiabilities.

(5) APPORTIONMENT BOARD. The bounds or conneils of the municipalities, or committees, thereof selected for that purpose, acting together, shall constitute an apportionment based. When any municipality is dissolved by reason of all of its territory being so transferred the board or council thereor existing at the time of such dissolution shall for the purpose of this section, continue to exist as the governing body of such municipality until there has been an apportionment of assets by agreement of the interasted municipalities or by an order of the circuit court. After an agreement for apportionment of assets has been entered into between the interested municipalities, or an order of the circuit court shall become final, a copy of such apportionment agreement, or of such order, certified to by the clerks of the interested municipalities, shall be filed with the state department of taxation, the conservation commission, the state highway commission, the state superintendent of public instruction, the department of administration, and with any other officer, board, commission or agency of the state from which the town may be entitled by law to receive funds or certifications or orders relating to the distribution or disbursement of funds, with the county treasurer, with the treasurer of any munici-pality, or with any other entity from which payment would have become due if such dissolved numericality from which such territory was transferred had continued in existence. Thereafter payments of income taxes under s. 71.14, of occupational taxes on intexteating liquor under s. 139.28, of forest crop taxes under s. 77.05, of public utility taxes under s. 76.28, of highway state aids under s. 20,420, of state aids for solved purposes under ss. 40,53 to 40,71, and all payments of every kind whatseever due from a beard, commission, officer or agency of the state, from a county, from a municipality, or from any other entity from which payments would have become due if such dissolved municipality from which such territory was transferred had continued in existence, shall be paid to the interested municipality as provided by such agreement for apportionment of assets or by any order of apportionment by the circuit court and such payments shall have the same force and effect as if made to the dissolved municipality from which such territory was transferred.

(6) MEETING. The board or council of the municipality to which the territory is transferred shall fix a time and place for meeting and cause a written notice thereof to be given the clerk of the municipality from which such territory is taken at least five days prior to the date of the meeting. The apportionment may be made only by a majority of the members from each municipality who attend, and in case of committees, the action must be affirmed by the board or council so represented.

(7) ADJUSTMENT, NOW MADE. The apportionment board shall determine, except in the case of public utilities, such assets and liabilities from the best information obtainable and shall assign to the municipality to which the territory is transferred its proper proportion thereof by assigning the excess of liabilities over assets, or by assigning any particular asset or liability to either municipality, or in such other manner as will best meet the requirements of the particular case. When territory attached to a city for school purposes only is detached therefrom, the assets and liabilities of the city for school purposes shall be considered in apportioning the assets and liabilities and such territory may be assigned its proportionate share of the city's indebtedness for school purposes in the manner provided by sub. (2c). If a proportionate share of any indebtedness existing by reason of municipal bonds or other obligations outstanding shall be assigned to any municipality it shall cause to be levied and collected upon all the taxable property in such municipality in one sum or in annual instalments the amount necessary to pay the princi-

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pal and interest thereon when the same shall become due, and shall pay the amount so collected to the treasurer of the municipality which issued said bonds or incurred such other obligations, who shall apply the moneys so received strictly to the payment of such principal or interest.

(7a) APPORTIONMENT OF MDS AND TAXES. If the asset apportioned consists of an aid or tax to be distributed in the future according to population, the apportionment bound shall certify to the officer, agency or department responsible for making the distribution each municipality's proportionate share of such asset as determined in accordance with sub. (2). The officer, agency or department shall thereafter distribute such aid or tax directly to the several municipalities according to such certification until the next federal census.

(8) APPEAL TO COURT. In case the apportionment board is unable to agree, the circuit court of the county in which either municipality is situated, may, upon the petition of either municipality, make the adjustment of assets and liabilities pursuant to provisiona of this section.

(9) TRANSCRIPT OF RECORDS. When territory shall be detached from a municipality by orcation of a new municipality or otherwise, the proper officer of the municipality from which the territory was detached shall furnish, upon domand by the proper officer of the municipality created from the detached territory or to which it is annexed, authenticated transcript of all public records in his office pertaining to the detached territory. The municipality receiving the transcript shall pay therefor.

(10) STATE THOST FUND LOANS. When territory transforred in any manner provided by law from one municipality to another is liable for state trust fund loans secured under chapter 25, the clark of the municipality to which territory is transferred shall within 30 days of the effective date of such transfer certify a metes and bounds description of the transferred area to the slork of the municipality from which the land was transferred. Thereupon, the clerk of the municipality from which such territory was transferred shall certify to the commissioners of the public lands: (a) the effective date of such transfer of territory; (b) the last preceding assessed valuation of the territory liable for state trust fund loans prior to transfer of a part of such territory; (c) the assessed valuation of the territory so transferred. Thereafter, the commissioners shall in making their annual certifications of the amounts due on account of state trust fund loans distribute aunual charges for interest and principal on any such outstanding loans in the proportion that the assessed valuation of the territory so transferred shall to of the area liable for state trust fund loans as constituted immediately before the transfer of territory, provided, however, that any transfer of territory effective subsoquent to May 1 of any year shall not be considered until the succeeding year.

(10a) CONRECTIONS. The provisions of sub. (10) are applicable to school districts. Any errors, omissions or other defects in the tax certifications and levies in connection with the repayment of state trust fund leans by school districts for the year 1950 and all subsequent years may be corrected by the school district clerk in the tax levy certifications for following years.

(11) DESIGNATING DISTRICTS. Whenever a transfer of territory from one school distriet to another results in a change in the name of a school district which is liable for one or more state trast fund lonus secured under ch. 25, the clork of the school district to which the territory was transferred shall, within 30 days of the effective date of such transfer, certify to the commissioners of the public lands, the county elerk and the county superintendent of schools:

(a) The name of the school district from which territory was transforred;

(b) The effective date of such transfer;

(c) The name of the school district to which the transfer was made immediately prior to the effective date of the transfer;

(d) The name of the school district to which the transfer was made immediately after the effective date of such transfer.

Thereafter, in making their annual certifications of the amounts due on account of state trust fund leans the commissioners of the public lends shall use the new name of the school district, provided that any transfer of territory effective subsequent to May 1 of any year shall not be considered by them until the succeeding year.

(12) TIME OF TRANSFER. When the governmental classification of a school district is changed, all of the assets and liabilities and the title to all school property shall vest in the new district by operation of law upon the effective date of the change.

(13) TAXES AND ASSESSMENT. (a) General property taxes. Whenever any territory is annexed, detached or incorporated after April 30 in any year, general property baxes levied against said territory shall be collected by the treasurer of the municipality in

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which the territory was located on May 1 of such year, and all moneys collected from the tax levied for local numicipal purposes shall be allocated to each of the manicipalities on the basis of the portion of the calendar year the territory was located in each of the municipalities, and paid accordingly.

(an) Apportionment when town is nonexistent. If the town in which territory was located on May 1 is nonexistent when the city or village determines its budget, any taxes certified to the town or required by has to be levied against such territory shall be ineluded in the budget of the city or village and levied against such territory, together with the city or village tax for local municipal purposes.

(b) Special laxes and assessments. Whenever territory is transferred from ono municipality to another by annoxation, detachment, consolidation or incorporation, or returns to its former status by reason of court determination, any special tax or assessment outstanding against any property in the territory shall be collected by the treasurer of the municipality wherein the property is located, according to the terms of the ordinance or resolution levying such tax or assessment. Such special tax or assessment, when collected, shall be paid to the treasurer of the municipality which levied the special tax or assessment, or if the municipality is nonexistent, the collecting treasurer shall apply the collected funds to any obligation for which purpose the tax or assessment was levied and which remains outstanding; provided that if no such obligation is outstanding, the collected funds shall be paid into the school fund of the school district in which the territory is located.

(bb) Apportionment when court returns territory to former status. Whenever territory which has been annexed, consolidated, detached or incorporated returns to its former status by reason of a final court determination, there shall be an apportionment of general properly taxes and current aids and shared taxes to adjust such assots between the municipalities, and no other apportionment of assets and habilities. The basis of the spportionment shall be determined by the apportionment board subject to appeal to the eircuit court, but the apportionment shall insofar as practicable equitably adjust such assets between the municipalities involved on the basis of the portion of the calendar year the territory was located in the respective municipalities.

(c) The clerk of the municipality which assessed such special and general tax and special assessment shall certify to the clerk of the municipality to which the territory was attached or returned, a list of all the property located therein to which is charged any uncollected taxes and assessments. The certification shall be made within 30 days after the effective date of the transfer of the property, but failure to so certify shall not affect the validity of the claim.

66.035 Code of ordinances. The governing body of any city or villege may authorize the preparation of a code, or part thereof, of general ordinances of such city or village. Such code, or part thereof, may be adopted by an ardinance referring thereto and may be published in book or pauphlet form and such publication shall be sufficient even though the ordinances contained therein were not published in accordance with sz. 61.50 (1) and 62.11 (4) (a). A copy of such code, or part thereof, shall be permanently on file and open to public inspection in the office of the clerk after its adoption and for a period of not less than 2 weeks before its adoption.

66.04 Appropriations. (1) BONUS TO STATE INSTITUTION. No appropriation or bonus of any kind shall be made by any town, village, or city, nor any municipal bability created nor tax levied, as a consideration or inducement to the state to locate any public educational, charitable, reformatory, or penal institution.

(2) INVESTMENTS. Any county, eity, village, town, school district, drainage district or other governing heard as defined by s. 34.01 (4) may invest any of its funds, not immediately needed, in time deposits in any bank, savings bank or trust company which is authorized to transact business in Wiscensin, such time deposits unitaring in not more than one year, or in bonds or securities issued or guaranteed as to principal and interest of the United States government, or of a commission, board or other instrumentality of the United States government, or bonds or securities of any county, eity, drainage district, village, town or school district of this state, or in the case of a town, eity or village in any bonds or securities issued under the authority of such municipality, whether the same ereate a general municipality liability or a liability of the property owners of such municipality for special improvements made therein, and may sell or hypotheeate the same. Cemetery perpetual care funds, pension funds under s. 62.13 (9) or (10), or endowment funds including gifts where the principal is to be kept intact may also be invested under ch. 320.

(3) CELEMATION OF HOLIDAYS. A town, county, school board or school district may