

CHAPTER 2

FINANCE AND TAXATION

- 2.01 Preparation of Tax Roll and Tax Receipts.**
- 2.02 Delinquent Personal Property Taxes.**
- 2.03 Budget Procedure.**
- 2.04 Annual Financial Statement.**
- 2.05 Claims.**
- 2.06 Annual Audit.**
- 2.07 Purchases.**
- 2.08 Order Checks, Execution of.**
- 2.09 Confidentiality of Certain Submittals to Board of Review.**
- 2.10 Garbage/Recycling Collection Charges For Tax Exempt Parcels.**
- 2.105 Garbage/Recycling Collection Charges For New Home Occupancy.**
- 2.11 Fee for Dishonored Checks.**
- 2.12 Charges for Use of Town Equipment.**

2.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to §70.65(2), *Wis. Stats.*, the Town Clerk-Treasurer shall, in computing the tax roll, insert the aggregate amount of State, County, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied, unless a different format is prescribed in accordance with §70.09(3), *Wis. Stats.*

(2) **RATES STAMPED ON RECEIPTS.** Pursuant to §74.19, *Wis. Stats.*, in lieu of entering on each tax receipt the several amounts paid respectively for State, County, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Town Clerk-Treasurer. The Town Clerk-Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, County, school, local or other purpose.

2.02 DELINQUENT PERSONAL PROPERTY TAXES.

(1) **COLLECTION.** The Town Clerk-Treasurer shall be responsible for the collection of all delinquent personal property taxes held by the Town.

(2) **INSTALLMENT PAYMENTS.** The Town Clerk-Treasurer may set an installment schedule for repayment of delinquent personal property tax. This schedule shall not be longer than two years and shall include interest and penalties assessed in accordance with §74.47, *Wis. Stats.*

(3) **CHARGE BACK.** The Town Clerk-Treasurer shall each year charge back those personal property tax bills according to the Wisconsin Statutes to the appropriate taxing jurisdictions. The Town Clerk-Treasurer shall not refund the charged back taxes to the other taxing jurisdictions until the tax is paid in full.

(4) **WRITE OFF.** The Town Clerk-Treasurer shall write off the uncollectible Town portion of the personal property tax and supply a list to the Town Board stating the name, tax year, amount of the personal property tax, and the amount of the tax being written off. The designation of a tax as uncollectible does not release the individual(s) from the debt. The Town Clerk-Treasurer shall then continue the collection process in an effort to make the Town whole for any loss it may have incurred as a result of the personal property tax not being paid.

(5) **REIMBURSEMENT OF CHARGE BACK.** The Town Clerk-Treasurer, upon payment of any charged back personal property tax, shall remit a reimbursement to the taxing jurisdictions if that entity has reimbursed the Town for the amount charged back.

2.03 BUDGET PROCEDURE.

(1) **BUDGET PREPARATION.** Pursuant to §60.40, *Wis. Stats.*, the Town fiscal year is the calendar year, and the Town shall annually adopt a Town budget. On or before October 15 of each year, the Town Administrator shall prepare and provide to the Town Board an itemized statement of disbursements made to carry out the powers and duties of each officer, department or board during the current fiscal year to date, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or board during such year, and of the condition and management of such funds. The Administrator shall also prepare detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year.

(2) **PRELIMINARY BUDGET APPROVAL.** The Town Board shall adopt a preliminary budget and hold a public hearing thereon as provided in §65.90, *Wis. Stats.* At or following the hearing, the Board may make amendments to the preliminary budget before final adoption by resolution.

(3) **BUDGET AMENDMENTS.** The Town Board may, pursuant to §65.90(5), *Wis. Stats.*, at any time by a 2/3 vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within 10 days thereafter in the official Town newspaper.

(4) **APPROPRIATIONS.** No money shall be drawn from the treasury of the Town, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such resolution when changed as authorized by sub. (3) of this section. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but an appropriation made by the Town Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

2.04 ANNUAL FINANCIAL STATEMENT. Pursuant to §60.41, *Wis. Stats.*, Town Administrator shall present an annual Town financial statement at the annual Town meeting.

2.05 CLAIMS. Pursuant to §60.44, *Wis. Stats.*, claims for money against the Town or Town officers, agents or employees, shall be filed with the Town Clerk-Treasurer. Financial claims in the nature of bills and vouchers may be paid from the Town treasury, provided that either the claims are approved by the Town Clerk-Treasurer, the Town Administrator, or the Town Board; and that: sufficient funds are available, the item or service covered by the bill or voucher was duly authorized, the item or service covered by the bill or voucher was

appropriately supplied or rendered, and the claim is a valid claim against the Town. All other claims shall be paid only after review by the Town Administrator and approval by the Town Board.

2.06 ANNUAL AUDIT. Pursuant to §60.43(2), Wis. Stats., the town's financial records shall be audited at least once each year by a certified public accountant appointed by the Town Board who is not otherwise employed by the Town.

2.07 PURCHASES. No equipment, materials, supplies or services shall be purchased by any person unless previously budgeted and approved by the appropriate Town officers. Individual purchases aggregating \$500 or less may be approved by the Town Administrator and purchases aggregating \$5,000 or less may be approved by the Town Board Chairperson. All other purchases shall be specifically approved by the Town Board.

2.08 PUBLIC WORKS CONTRACTS.

(1) CLASS 1 NOTICE. Any public works contracts with an estimated cost greater than \$5,000 and up to and including \$25,000 shall not be executed until after the Town Board has provided a class 1 notice under ch. 985, Wis. Stats.

(2) CLASS 2 NOTICE. Any public works contracts with a cost greater than \$25,000 shall not be executed unless the Town Board has published a class 2 notice under ch. 985, Wis. Stats., advertising for proposals to perform the terms of the contract, and unless the public contract is let to the lowest responsible bidder, pursuant to §60.47, Wis. Stats.

2.08 ORDER CHECKS, EXECUTION OF. All disbursements of the Town shall be by order check which shall not be valid unless signed by the Town Clerk-Treasurer and countersigned by the Town Chairperson or designated Supervisor in his or her stead. In the event either the Town Clerk-Treasurer is absent from the Town, or if the position shall be permanently or temporarily vacant, order checks may be signed by a deputy Clerk-Treasurer in his or her stead.

2.09 CONFIDENTIALITY OF CERTAIN SUBMITTALS TO BOARD OF REVIEW.

(1) Information related to income or expenses required to be submitted to the Board of Review by §70.47(7)(af), Wis. Stats. to support or challenge the valuation of property based on the income method of valuation shall be maintained as confidential and shall not be disclosed to any person other to one of the following:

- (a) the person submitting the information,
- (b) such other persons as may be expressly authorized in writing by the person submitting the information to receive the information,
- (c) the person or entity whose income or expenses are reflected in the information,
- (d) any person using the information in the discharge of duties imposed by law or of the duties of their office, or
- (e) any person to whom disclosure is required or authorized by order of a court of competent jurisdiction.

(2) This section shall not apply to any information which has been found by a court of competent jurisdiction to be inaccurate.

2.10 GARBAGE/RECYCLING COLLECTION CHARGES FOR TAX EXEMPT PARCELS. Any parcel of real estate that is exempt from general property taxes, but which receives any garbage or recycling collection services from the Town shall be assessed a special charge equal to the current annual fee charged by the contractor. The fee shall cover a period from January 1st through December 31st of each year, and shall be payable on or before January 31 of the following year.

2.105 GARBAGE/RECYCLING COLLECTION CHARGES FOR NEW HOME OCCUPANCY. Residential properties first occupied after January 1st of each year shall be assessed a prorated fee for garbage and recycling collection services that is proportional to the number of months of occupancy in that year.

2.11 FEE FOR DISHONORED CHECKS. A service charge of \$20.00 shall be charged for each check received by the Town which is returned unpaid after deposit due to insufficient or uncollectible funds in the account on which the check is drawn or because of a stop payment order. A closed account shall be considered to have insufficient funds under this section.

2.12 CHARGES FOR USE OF TOWN EQUIPMENT. The Town Board shall, from time to time, establish by resolution a schedule of charges for the use by the Town of equipment owned by the Town for purposes in which the costs may be recoverable by the Town. The charges shall be based on a reasonable estimate of the cost to the Town of owning, maintaining, transporting, operating, storing, insuring and replacing such equipment and shall be applied in determining the amount to be charged in all cases where any ordinance, contract, resolution or order of the Town Board provides for the recovery by the Town of costs incurred in abating any nuisance, correcting any condition or making any improvement to public or private property, or remedying any violation of Wisconsin law or this Code. Such resolution may also establish a rate for the services of Town officers and employees in operating such equipment and supervising the activities for which the charges are imposed.