

CHAPTER 3
FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX BILLS.

(1) TAX ROLL. The Town Clerk shall prepare the tax roll which shall contain the information required under Sec. 70.65(2), Wis. Stats., and the format of the tax roll shall conform to the form prescribed by the Department of Revenue under Sec. 70.09(3), Wis. Stats.

(2) PROPERTY TAX BILLS. The Town Clerk shall prepare the real and personal property tax bills prescribed by the Department of Revenue. The tax bills shall contain the information required under Sec. 74.09, Wis. Stats., and shall be mailed to each property taxpayer or the taxpayer's designee as prescribed in Sec. 74.09(5), Wis. Stats.

3.02 TREASURER'S BOND. The Town Treasurer shall file a surety bond in the amount set by the Town Board with surety approved by the Town Chairperson as required under Sec. 60.31(2) and Sec. 70.67(1), Wis. Stats.

3.03 TOWN BUDGET.

(1) DEPARTMENTAL ESTIMATES. When requested by the Town Board, each year, each officer, department, committee, and commission shall file with the Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department, committee, or commission during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, committee or commission during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as "Department Estimates," and shall be as nearly uniform as possible for the main division of all departments.

(2) TOWN BOARD TO PREPARE. Each year the Town Board shall prepare a proposed budget presenting a financial plan for conducting the affairs of the Town for the ensuing calendar year.

(3) REQUIRED BUDGET INFORMATION. The budget shall include the following information:

(a) That which is included by Sec. 65.90(2), Wis. Stats., or as otherwise required by law.

(b) The estimated expense of conducting each activity of the Town for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current fiscal year.

(c) An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.

(d) An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(e) Such other information as may be required by the Town Board.

(4) BUDGET SUMMARY. The Town Clerk, in consultation with the Town's accountant, shall prepare a summary of the budget, shall post the notice required under Sec. 65.90(3)(a), Wis. Stats., and shall provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens. The budget summary shall include that which is required by Sec. 65.90(3), Wis. Stats.

(5) PUBLIC HEARING. The Town Board shall hold a public hearing on the budget, as required by law. Following the public hearing, the Town electors shall thereafter adopt the tax levy at a Town meeting; the Board shall adopt the budget thereafter as a resolution at a special Town Board meeting.

(6) CHANGES IN BUDGET. The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Board.

(7) FUNDS TO BE SPENT IN ACCORDANCE WITH BUDGET. No money shall be drawn from the treasury of the Town nor shall any obligation for the expenditure of money be incurred, except in pursuit of the annual resolution, or of such resolution when changed as authorized by sub. (6) above. 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 appropriations may be 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, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

(8) BUDGET EXECUTION. Budget execution shall be administered by procedures approved by the Town Board.

3.04 TAX EXEMPT PROPERTY REGISTRATION.

(1) PURPOSE. This ordinance sets forth procedures concerning administration of the tax exempt property registration system for reports, pursuant to Sec. 70.337, Stats.

(2) DUTIES. By July 1 of each even-numbered year, the Town Clerk shall complete and deliver a Taxation District Summary Report to the Wisconsin Department of Revenue. This report shall summarize information provided by tax-exempt property owners, with their report due March 31 each even-numbered year. The Clerk shall make a reasonably diligent effort to ensure that all tax exempt property owners are sent the registration form, and have returned the same. When said form has not been received by the Clerk by March 31, said Clerk shall send the property owner(s) a notice, by certified mail, return receipt requested, stating that the property for which the form is required will be appraised at the owner's expense, and a forfeiture imposed, if a completed form is not received by the Clerk within 30 days after the notice is sent. The Clerk is responsible for form distribution and review.

(3) FEES. Pursuant to Sec. 70.337(5), stats., the Town Board hereby establishes a fee of \$5.00 for processing tax-exempt property registration forms. It is reasonable to impose such fee because of administrative time spent in processing said forms, and is authorized by state laws. This fee shall not apply to those properties which are exempted pursuant to sec. 70.337(7), Stats.

(4) LICENSING. Prompt payment of fees shall be a condition of receiving or renewing any license issued by the Town to the tax-exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition, and requires accurate information.

(5) FORFEITURE. Violation of this Chapter shall result in a forfeiture for the maximum amount allowed, pursuant to sec. 66.0615(2), stats., as appropriate.

3.05 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The treasurer, or other person directed by Town Board, may invest any Town funds not immediately needed, pursuant to Sec. 66.0603, Wis. Stats.

3.06 CLAIMS.

(1) PROCEDURE. All financial claims against the Town which are in the nature of bills and vouchers may be paid from the Town treasury under Sec. 66.0607, Wis. Stats., after the Town Clerk reviews and approves, in writing, each bill or voucher as a proper charge against the treasury after having determined that:

(a) Funds are available under the Town budget to pay the bill or voucher; and

(b) The item or service covered by the bill or voucher has been duly authorized; and

(c) The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization; and

(d) The claim appears to be a valid claim against the Town; and

(e) The claim is approved by the Town Board.

(2) SUBMISSION OF PROOF. The Town Clerk may require submission of proof to determine compliance with the conditions hereinafter set forth. The Clerk shall file with the Town Board, monthly, before each Town Board Meeting, a list of the claims approved, showing the date paid, the name of the claimant, the purpose and the amount. Every such bill or voucher that has been paid by the Clerk shall be filed by the Clerk and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the instrument issued in payment, and the Clerk shall take a receipt thereon for such order.

(3) OTHER CLAIMS. No demand against the Town other than bills and vouchers as herein above provided shall be paid until it has been audited by the Town Board and an order drawn on the Town treasury therefore. Every such account shall be itemized. After auditing, the Town Board shall cause to be endorsed by the Clerk, over his/her hand on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed if disallowed in part only. The minutes of the proceedings of the Board shall show to whom and for what purpose every such account was allowed and the amount thereof. Every such account or demand allowed in whole or in part shall be filed by the Clerk and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the treasury issued in payment, and the Clerk shall take a receipt thereon for such order.

(4) CLAIMS TO BE VERIFIED. All accounts, demands or claims against the Town shall be verified by the claimant or proper official.

(5) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of Town officers and employees shall be paid by payroll, verified by the proper Town official and filed with the Town Clerk in time for payment on the regular pay day.

3.07 PURCHASING PROCEDURES.

(1) WHO MAY PURCHASE. Departmental heads, such as the Chief of Police, Highway Foreman, Town Clerk/Treasurer, Town Board Members, and any other agent or employee of the Town acting on the express instruction of the named Town officials, may purchase goods and services on behalf of the Town of Geneva, subject to the limitations set forth herein.

(2) LIMITATIONS ON PURCHASING POWER. Goods or services may be purchased for or on behalf of the Town, subject to the following:

(a) The purchase is within budgetary limitations and is a specific line item in the budget for that year.

(b) Any purchase that is not a specific line item in the current budget and exceeds \$500.00 (in the aggregate, if more than one such item is purchased in a calendar year) shall be approved in advance by the Town Board.

(c) Any proposed purchase not within budgetary limitations may only be made with prior approval of the Town Board subsequent to the adoption of the necessary budgetary resolution.

3.08 EXECUTION OF ORDER CHECKS. 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. In the event of a vacancy in the office of the Town Chairperson or in the event of the unavailability of the Town Chairperson, the Town Board may direct and authorize a Town Board member to fulfill the requirement of a countersignature by the Town Chairperson.

3.09 TOWN DEPOSITORIES. The Town Board shall, not less than annually, designate official depositories into which Town revenues may be deposited.

3.10 IMPOSITION OF A ROOM TAX.

(1) DEFINITIONS.

(a) HOTEL or MOTEL means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses, or courts, apartment hotels, resort lodges and cabins and any other buildings or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanatoriums, or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable, nonprofit, or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

(b) GROSS RECEIPTS has the meaning as defined in Sec. 77.51(4), Wis. Stats., insofar as applicable.

(c) TRANSIENT means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) IMPOSITION OF A ROOM TAX.

(a) Purpose. The Town of Geneva has previously adopted a room tax ordinance prior to 1994. It is the intent of the Town Board that this ordinance not be considered to be a new room tax, but rather, a recodification to an existing tax.

(b) Implementation and Allocation of Room Tax. Pursuant to Sec. 66.0615, Wis. Stats., a tax is hereby imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operations, and other persons furnishing accommodations to the public, irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of eight percent (6%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Sec. 77.52(2)(a)1, Wis. Stats. The proceeds of such tax collected shall be apportioned -two percent (2%) to the hotel, motel or other person filing the return ninety-eight percent (98%) to the Town.

(A) Eighty-two and one half percent (82.5%) of the amount collected and retained by the Town of Geneva shall be placed into the general operating fund.

(3) The tax hereby imposed is due and payable within thirty (30) days of the end of each calendar quarter. A return upon a form approved by the Town shall be filed with the Treasurer, by those furnishing at retail such rooms or lodging within the Town on or before the same date on which such tax is due and payable. Every person required to file a quarterly return shall also file an annual return on or before January 31 for the preceding calendar year.

The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the Town Treasurer requires. The Town Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date.

(4) Any person furnishing rooms or lodging subject to Section (2) shall annually file with the Treasurer an application for a permit for each place of business. Each application for a permit shall be made upon a form prescribed by the Town Board. At the time of making an application the applicant shall pay the Treasurer a fee of \$2.00 for each permit.

(5) A separate permit shall be issued by the Treasurer for each place of business within the Town. Such permit is not assignable and is valid only for the person or entity in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which it is issued.

(6) When any person fails to comply with this section, the Treasurer may, upon ten (10) days notification and after affording such person the opportunity to show cause why his/her permit shall not be revoked, revoke or suspend any or all of the permits held by such person under this ordinance.

The Treasurer shall give to such person written notice of the suspension or revocation of such permits. The Treasurer shall not issue a new permit after the revocation of a permit until said person complies with the provision of this section. A fee of \$2.00 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

(7) If any person liable for any amount of tax under this ordinance sells out his/her business or stock or goods or quits the

business, his/her successors or assigns shall be responsible for any unpaid tax due under this ordinance.

(8) The Treasurer may determine the tax required to be paid to the Town or the refund due to any person under this section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession.

(9) If any person fails to file a return as required by this ordinance, the Treasurer shall make an estimate of the amount of his/her gross receipts under subsection (2). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon state sales tax records and memoranda. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Town, adding to it a sum thus arrived at a penalty equal to ten percent (10%) thereof.

(10) All unpaid taxes under this ordinance shall bear interest at the rate of ten percent (10%) per annum from the due date of the return until paid.

(11) Returns filed late shall be subject to a \$10.00 late filing fee. In addition, the entire tax finally determined shall be subject to a penalty of up to twenty-five percent (25%) of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this ordinance, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.

(12) Every person required to file a return for the tax imposed by this ordinance shall keep or cause to be kept such records, receipts, invoices and other pertinent papers that shall enable the Treasurer to ascertain the amount of the tax payable.

(13) All returns, schedules, exhibits, writings, or audit reports relating to such returns, on file with the Treasurer, are deemed to be confidential, except the Treasurer may divulge their contents to the following, and no others:

(a) The person who filed the return or their designee;

(b) Officers or agents of the Town as may be necessary to enforce collection.

(14) No person having an administrative duty under this section

shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person upon whom a tax is imposed by this subsection, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any persons, except as provided in subsection (13).

(15) PENALTY. Any person who violates any provision of this ordinance shall be subject to a forfeiture as provided in Sec. 25.04. Each day a violation occurs or continues shall constitute a separate violation.

(16) SEVERABILITY AND CONFLICT.

(a) If any section, subsection, paragraph, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

(b) All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed.

3.11 SPECIAL ASSESSMENT.

(1) SPECIAL ASSESSMENTS GENERALLY. In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the provisions of this ordinance.

(2) RESOLUTION FOR SPECIAL ASSESSMENT. Whenever the Town Board shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this ordinance, it shall adopt a resolution specifying this intention and the time, either before or after completion of the work or improvements, when the amount of the assessments will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.

(3) PUBLIC HEARING. The provisions of Sec. 66.0701 et. seq., Wis. Stats., shall apply to special assessments levied under this ordinance except that, when the Town Board determines by resolution

that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Sec. 66.0703(4)and(5), Wis. Stats., shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

(4) NOTICE. Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by Sec. 66.0703(7) and (8)(d), Wis. Stats.

(5) LIEN ON REAL ESTATE. Any special assessment levied under this ordinance shall be a lien against the property assessed from the date of the final resolution of the Town Board determining the amount of the levy.

(6) APPEAL. Any person against whose property a special assessment is levied under this ordinance may appeal therefrom in the manner prescribed be Sec. 66.0703(12), Wis. Stats., within ninety (90) days of the date of the final determination of the Town Board.
