

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 §70.65(2), Wis. Stats., and the format of the tax roll shall conform to the form prescribed by the Department of Revenue under §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 §74.09(3) and (4), Wis. Stats., and shall be mailed to each property taxpayer or the taxpayer's designee as prescribed in §74.09(5), Wis. Stats.

(3) **DELIVERY OF TAX ROLL.** (a) Except as provided in par. (b) below, the tax roll shall be delivered to the Town Treasurer on or before December 8 of each year.

(b) In the event the tax roll is not delivered on or before December 8, taxpayers paying escrow property taxes in excess of the amount owed on or before December 31 shall be reimbursed the excess amount within 15 business days of the date paid.

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 §70.67(1), Wis. Stats.

3.03 BUDGET PROCEDURE. (1) Annually, on or before October 15, the Town Chairperson, with the assistance of the Town Clerk, shall prepare a proposed budget for the consideration of the Town Board.

(2) On or before November 15 each year, the Town Board, with the assistance of the Town Clerk, shall prepare a proposed budget presenting a financial plan for conducting the affairs of the Town for the ensuing calendar year. The budget shall include the following information:

(a) 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 increase and decrease recommended as compared with appropriations for the current fiscal year.

(b) 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.

(c) 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.

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

(3) The Town Clerk shall prepare a summary of the budget, shall post the notice required under §65.90(3)(a), Wis. Stats., and shall provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens. Pursuant to §65.90(3)(b), Wis. Stats., the budget summary shall include the following:

(a) All expenditures, by major expenditure category.

(b) All revenues, by major revenue source.

(c) Any financing source and use not included under pars. (a) and (b) above.

(d) All beginning and year-end fund balances.

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

(5) The Town Board may, pursuant to §65.90(5), Wis. Stats., 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.

(6) 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. (5) 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.

(7) Budget execution shall be administered by procedures approved by the Town Board.

3.04 CLAIMS. All claims shall be reviewed by the Town Clerk and approved by the Town Board before payment, except that the Clerk may make such immediate payments as may be necessary for weekly or semimonthly payrolls, social security, health and life insurance premiums, contracted services, utility bills and bills allowing for a discount or to avoid a penalty.

3.05 PURCHASING PROCEDURES. See sec. 1.06 of this Code.

3.06 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 and the Town Treasurer and countersigned by the Town Chairperson, except that the Treasurer's signature shall be sufficient for the Investor's Choice Accounts of Town depositories.

3.07 TOWN PUBLIC DEPOSITORIES. Pursuant to §34.05(1), Wis. Stats., the Town public depository shall be designated annually by resolution of the Town Board (Ord #2008-01)

3.08 CHARGES FOR TOWN PROFESSIONAL SERVICES (Cr. Ord. #6-05).

(1) **CONSULTATION AND LEGAL SERVICES.** Whenever either the Town Board, Town Clerk, or other Town Official has authorized a property owner in the Town of Kewaskum to contact the Town Attorney, Engineer or any other of the Town's professional staff, or a Town Official contacts professional staff relating to a private property and if the contact results in a charge to the Town for that professional's time and services and the service is not a service supplied to the Town as a whole, then and in that event the Town Clerk shall, pursuant to the provisions of Section 66.0627, Wis. Stats., charge that service to said property owner for the fees incurred by the Town.

(2) FEES INCURRED FOR CERTIFIED SURVEY MAPS AND SUBDIVISIONS.

Professional fees incurred by the Town in approving certified survey maps and subdivision shall be charged back to the owner of the property upon which said certified survey map or subdivision is being developed.

(3)PROPERTY OWNER ALLOWED TIME TO PAY. The Town Clerk shall give each property owner billed for current services as provided for herein a period of time not to exceed 30 days to pay and thereafter if that charge remains unpaid, the Town Clerk shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay is too late in the current year for a charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll. Interest shall accrue at the rate 1 ½ % per month of charges which remain unpaid, commencing 30 days after the property owner is billed for services by the Town Clerk.

(4)FEES CHARGED FOR PERMITS ISSUED TO MUNICIPALITIES, AGENCIES OR OTHER GOVERNMENTAL ORGANIZATIONS. Whenever it is requested that the Town grant approvals to any other municipality, agency or other governmental body and that permit process requires the assistance of the professional staff of the Town, those fees shall also be charged back to the municipality, agency or governmental body seeking the permit.