

Chapter 46

TAXATION AND FINANCE¹

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¹ **Cross reference**— Any ordinance promising or guaranteeing the payment of money for the town or authorizing the issue of any bonds of the town or any evidence of the town's indebtedness saved from repeal, § 1-9(2); any ordinance adopting the budget or any appropriation ordinance saved from repeal, § 1-9(7); administration, ch. 2; businesses, ch. 14.

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Article I. In General

Sec. 46-1. Penalty.

Except as otherwise provided in this chapter, any person who shall violate any provision of this chapter, or any order, rule or regulation made under this chapter, upon conviction shall be subject to a penalty as provided in section 1-14.

Secs. 46-2 - 46-30. Reserved.

Article II. Ad Valorem Taxes

Sec. 46-31. Preparation of tax roll and tax receipts.

Pursuant to Wis. Stat. 70.65(2), the clerk-treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, local, school and other general property taxes minus credits applied under Wis. Stat. 79.10(9), except credits determined under Wis. Stat. 79.10(7m) 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. Each tax bill or receipt shall show the purpose for which the taxes are to be used giving the breakdown for state, county, local, school and other general property taxes. The tax roll shall indicate all corrections made under Wis. Stat. 70.43 and 70.44.
(Code 1982, § 3.01(1))

Sec. 46-32. Tax receipts.

Pursuant to Wis. Stat. § 74.19, the clerk-treasurer shall enter in each tax receipt given by the county clerk for the payment of taxes the name of the person paying the taxes, if that person is not the owner of the property taxed, the date of payment and the aggregate amount of taxes paid. Tax receipts shall be signed, and a duplicate kept, by the clerk-treasurer after noting the payment of taxes upon the tax roll. The clerk-treasurer shall then deliver the receipt to the appropriate person.
(Code 1982, § 3.01(2))

Secs. 46-33 - 46-60. Reserved.

Article III. Room Tax

State Law reference— Authority, Wis. Stat. 66.0615.

Sec. 46-61. Purpose.

Wis. Stat. 66.0615 authorizes the imposition of a tax on the privilege of furnishing at retail lodging for transients by hotel keepers, motel operators and certain other persons. The town board finds that such a tax is in the public interest.
(Code 1982, § 3.11(1))

Sec. 46-62. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Gross receipts means the total amount of the rental price with the conditions and exceptions provided in Wis. Stat. 77.51(4).

Hotel and *motel* mean 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, lodginghouses, roominghouses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the to the public, except accommodations, including mobile homes as defined in Wis. Stat. 66.0435(1)(d) rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable 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.

Innkeeper means the owner of a lodging facility.

One month means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

Transient means any person residing for a period of less than one month continuously in a hotel, motel or other furnished accommodations available to the public.

(Code 1982, § 3.11(2))

Cross reference— Definitions generally, § 1-2.

Sec. 46-63. Tax.

There is imposed a tax on the privilege and service of furnishing at retail rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, whether or not membership is required for the use of such accommodations. The tax shall be at the rate of eight percent of the gross receipts from such retail furnishing of rooms or lodging and shall be payable by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public for hotel, motel or other furnished accommodations available to the public in the town. The proceeds of such tax shall be apportioned as follows: Five percent to the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public filing the return and 95 percent to the town.

(Code 1982, § 3.11(3); Ord. of 10-29-2001)

Sec. 46-64. Collection.

The tax imposed in this article is due and payable on a monthly basis not later than the 20th day of the month following that for which the tax is due. No later than the 20th day of each month, every hotel keeper, motel operator and other person furnishing accommodations that are available to the public shall file a return with the clerk-treasurer on a form provided by the clerk-treasurer and shall remit to such clerk-treasurer the tax as provided in such return.

(Code 1982, § 3.11(4))

Sec. 46-65. Permit.

- (a) No hotel keepers, motel operators and other persons furnishing accommodations that are available to the public shall operate a hotel, motel or other furnished accommodations available to the public in the town without first obtaining a room tax permit for each hotel, motel or other furnished accommodations available to the public. Application for such permit shall be made to the clerk-treasurer on forms provided by the clerk-treasurer. The clerk-treasurer shall issue a permit to the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public for each facility for which application is made upon payment of a fee as set forth in the schedule of fees on file in the town clerk's office and which may be revised by town board resolution for each hotel, motel or other furnished accommodations available to the public. The permit is nontransferable and is valid only for the named hotel, motel or other furnished accommodations available to the public and the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public named in such permit. The permit shall be posted in a conspicuous place in the hotel, motel or other furnished accommodations available to the public for which it is issued.
- (b) If the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public ceases to do business at the hotel, motel or other furnished accommodations available to the public for which the permit was issued; conveys or transfers the business or his interest in it; or assigns his interest to another person, the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public shall, within ten days of such event, notify the clerk-treasurer of

such change and turn in to the clerk-treasurer any such permit issued for the hotel, motel or other furnished accommodations available to the public.
(Code 1982, § 3.11(5))

Sec. 46-66. Liability.

If a hotel keeper, motel operator and other person furnishing accommodations that are available to the public who is liable for any tax under this article sells, conveys, assigns or transfers his hotel, motel or other furnished accommodations available to the public business or stock of goods or quits such business, the successors or assigns of the hotel keeper, motel operator and other person furnishing accommodations that are available to the public shall be responsible for the payment of any unpaid tax due under this article.

(Code 1982, § 3.11(6))

Sec. 46-67. Records.

Every hotel keeper, motel operator and other person furnishing accommodations that are available to the public holding a permit under this section shall for a period of three full calendar years maintain available for inspection by the clerk-treasurer the account books, records, receipts, invoices and similar records relating to the rental of rooms and lodging in the hotel, motel or other furnished accommodations available to the public. The clerk-treasurer may, upon audit of returns, records and other information received, determine the tax to be paid or refunded. An appeal from any additional tax imposed may be made by the hotel keeper, motel operator and other person furnishing accommodations that are available to the public upon written notice to the clerk-treasurer within 20 days following the date that notice of the assessment is mailed to such hotel keeper, motel operator and other person furnishing accommodations that are available to the public. The town board shall hold a hearing on such appeal within 30 days after the clerk-treasurer received the notice of appeal and shall grant or deny such appeal.

(Code 1982, § 3.11(7))

Sec. 46-68. Assessment.

If an hotel keeper, motel operators and other person furnishing accommodations that are available to the public fails to file a return as required by this section, the clerk-treasurer shall make an estimate of the amount of the gross receipts for such hotel, motel or other furnished accommodations available to the public. The estimate shall be made for the period upon state sales tax records and records described in section 46-67. On the basis of such estimate, the clerk-treasurer shall compute and determine the amount of the tax. In addition to the tax, a penalty in an amount as set forth in the schedule of fees on file in the town clerk's office and which may be revised by town board resolution shall be assessed.

(Code 1982, § 3.11(8))

Sec. 46-69. Delinquent returns; delinquent tax.

All unpaid taxes assessed or imposed under this article shall bear interest at the rate of 12 percent per annum from the due date of the return until paid. Delinquent tax returns under this article shall be subject to a late filing fee as set forth in the schedule of fees on file in the town clerk's office and which may be revised by town board resolution.

(Code 1982, § 3.11(9))

Sec. 46-70. Penalty.

Any hotel keeper, motel operator and other person furnishing accommodations that are available to the public who is subject to the tax imposed by this section who fails to obtain a permit as required; fails or refuses to permit the inspection of such innkeeper's state sales tax records by the clerk-treasurer after such inspection has been requested; fails to file a return as required in this section; or violates any other provision of this section shall be subject to a penalty as provided in section 1-14.

(Code 1982, § 3.11(10))

Secs. 46-71 - 46-100. Reserved.

Article IV. Finance

Division 1. Generally

Sec. 46-101. Fiscal year.

The calendar year shall be the fiscal year.

(Code 1982, § 3.02)

Sec. 46-102. Claims procedure.

- (a) *Town board to audit accounts.* Except as provided in subsection (c) of this section, no account or demand against the town shall be paid until it has been audited by the town board and an order drawn on the clerk-treasurer therefor. Every such account shall be itemized. After auditing, the town board shall cause to be endorsed by the clerk-treasurer, over his 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 town 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-treasurer; and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the clerk-treasurer issued in payment; and the clerk-treasurer shall take a receipt thereon for such order.

- (b) *Verification.* All accounts, demands or claims against the town shall be verified by the claimant or proper officer.
- (c) *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 officer and filed with the clerk-treasurer in time for payment on the regular pay day.

(Code 1982, § 3.06))

Sec. 46-103. Duplicate clerk-treasurer's bond.

- (a) *Eliminated.* The town elects not to give the bond on the clerk-treasurer provided by Wis. Stat. § 70.67(1).
- (b) *Town liable for default of clerk-treasurer.* Pursuant to Wis. Stat. § 70.67(2), the town shall pay, if the clerk-treasurer fails to do so, all state and county taxes required by law to be paid by such clerk-treasurer to the county treasurer.

(Code 1982, § 3.08)

Sec. 46-104. Temporary investment of funds not immediately needed.

The clerk-treasurer may invest any town funds not immediately needed, pursuant to Wis. Stat. § 66.0603(1m).

(Code 1982, § 3.09)

Sec. 46-105. Disbursement of town funds.

Pursuant to Wis. Stat. § 66.0607, all disbursements of town funds shall be by order checks which shall be signed by the clerk-treasurer and shall be countersigned either by the town chairperson or one of the town supervisors as shall be provided from time to time in appropriate resolutions designating depositories adopted by the town board, certified copies of which shall be filed with such depositories.

(Code 1982, § 3.10)

Sec. 46-106. Fees and charges; recovery of necessary professional service costs.

All existing fees and charges of the town shall continue in force and effect until changed by the town board.

In addition to any fee that is specifically required by this code or that is otherwise established by the town board, if the circumstances of any particular approval, permit or other application that is made to the town necessitate, in the reasonable opinion of town staff, a level of professional

review beyond town staff's expertise, and beyond the cost of the typical fee, the town may require the applicant to enter into an agreement with the town requiring that the costs of such professional services to be borne by the applicant. Without limitation by enumeration, necessary professional services may include legal, engineering, architectural, environmental, planning or surveying costs, and professional service cost reimbursement agreements may be required, when circumstances warrant, in conjunction with applications for building permits, site plan review, rezoning, conditional use permits, variances, land division, soil disturbance or other land development activities.

Secs. 46-107 - 46-120. Reserved.

Division 2. Budget

State Law reference— Budget, Wis. Stat. § 60.40.

Sec. 46-121. Preparation.

The town board shall annually prepare and submit a proposed budget presenting a financial plan for conducting the affairs of the town for the ensuing fiscal year.

(Code 1982, § 3.03(1)(a))

Sec. 46-122. Information required.

The budget shall include the following information:

- (1) The expense of conducting each department and 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 year.
- (2) An itemization of all anticipated income of the town from sources other than general property taxes and bonds issued, with a statement comparing the amounts received by the town from each of the same or similar sources for the last preceding and current fiscal year.
- (3) An itemization of the amount of money to be raised from general property taxes which, with income from other sources, shall be necessary to meet the proposed expenditures.
- (4) Such other information as may be required by the town board and state law.

(Code 1982, § 3.03(1)(b))

Sec. 46-123. Copies required.

The town shall provide a reasonable number of copies of the budget which shall be prepared for distribution to citizens.

(Code 1982, § 3.03(1)(c))

Sec. 46-124. Hearing.

The town board shall hold a public hearing on the budget as required by law.

(Code 1982, § 3.03(2))

Sec. 46-125. Action by town board.

Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the town board as ordinances.

(Code 1982, § 3.03(3))

Sec. 46-126. Changes in budget.

The amount of the tax to be levied or certified and the amounts of the various appropriations, and the purposes thereof, shall not be changed after approval of the budget except by a two-thirds vote of all the supervisors of the town board. Notice of such change shall be given by publication within 15 days thereafter in the official town newspaper.

(Code 1982, § 3.04)

Sec. 46-127. Town funds to be spent in accordance with 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 appropriation in the adopted budget or when changed as authorized by section 46-126. 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 has been accomplished or abandoned.

(Code 1982, § 3.05)