

CHAPTER 3

FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS. (1)

AGGREGATE TAX STATED ON ROLL. Pursuant to ss. 70.65(2), Wis. Stats., the Clerk-Treasurer shall, in computing the tax roll, insert only 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.

(2) **UNIFORM TAX BILLS AND RECEIPTS.** The Clerk-Treasurer shall use uniform tax bills and receipts as prescribed by the Department of Revenue under ss. 70.09(3)(a), Wis. Stats. Tax bills shall be mailed to taxpayers and shall include all the information required by ss. 70.665, Wis. Stats.

(3) **REFUND PROCEDURE FOR ESCROWED TAX PAYMENTS IN EXCESS OF TAXES OWED (Cr. Ord. #25-98).** (a) Purpose and Intent. It is the declared intent of this subsection that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established hereunder within 15 business days of the payment pursuant to ss 74.03(2), Wis. Stats.

(b) Authority. This subsection is adopted pursuant to the authority granted to village boards under ss 66.044, Wis. Stats., to enact an alternative system for approving financial claims against the Village other than claims under ss 893.80, Wis. Stats.

(c) Procedure Upon Excess Payment. Pursuant to ss 61.26, Wis. Stats., upon receipt of tax payments in excess of the tax bill, the clerk-Treasurer shall deposit as soon as practicable all payments in the name of the Village in public depositories designated by the Village Board. Upon verification by the Clerk-Treasurer that the payment as deposited has cleared and has not been returned as insufficient funds, but not later than 10 days after depositing, the Clerk-Treasurer shall list, in writing, the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received and a statement that the payment as made has cleared and has not been returned as insufficient funds.

(d) Procedure for Refunds. The Clerk-Treasurer shall approve a claim as a proper charge against the Village Treasury and shall endorse his approval on the claim after having determined that the following conditions have been complied with:

1. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned as is evidenced by the Clerk-Treasurer's notice.

2. The Village Board has authorized the refund of excess tax payment as established by the adoption of this subsection.

3. The refund is due in the amount noticed by the Clerk-Treasurer as a tax payment in excess of the amount of the tax bill.

4. The refund is a valid claim against the Village, being a payment in excess of the tax bill amount.

Further, the Clerk-Treasurer shall prepare monthly and file with the Village Board a list of claims paid under this procedure, listing the amount of claims, the date paid, the name of the taxpayer/claimant, and that the payment was a payment of a refund for excess tax payment.

(e) Issuance of Disbursement. Upon approval of the claim by the Clerk-Treasurer under the procedures listed in par. (d) above, a refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved shall be written by the Clerk-Treasurer countersigned as required by ss 66.042, Wis. Stats., unless facsimile signature approved by the Village Board is used, shall be issued not later than 15 business days from the date the tax payment was received by the Clerk-Treasurer as noticed by the Clerk-Treasurer in par. (c) above.

(f) Delivery of Refund Check. Upon issuance of the proper countersigned refund check, pursuant to the procedures set forth above, the refund check, pursuant to the procedures set forth above, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known mailing address of the taxpayer/claimant by the Clerk-Treasurer.

(g) Clerk-Treasurer's Fidelity Bond. Pursuant to ss 66.044(3), Wis. Stats., the Village Board is required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the Village Board. Section 66.044(4), Wis. Stats., states that, for villages, if an alternative claim procedure is used, the Village shall have the Clerk-Treasurer covered by a fidelity bond of not less than \$5,000.

(4) SUBSTITUTION FOR TREASURER'S BOND. (Or. Created 13-2005) The Village of Hazel Green is hereby obligated to pay all state and county taxes required by law to be paid by the Clerk-Treasurer to the County Treasurers. This obligation is assumed in lieu of the Treasurer's bond required by Wis. Stat. sec. 70.67."

3.02 BUDGET PROCEDURE. (1) On or before November 20 each year, the Village President, with the assistance of the Clerk-Treasurer, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information:

(a) The expense of conducting each department and activity of the Village for

the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase or decrease recommended as compared with appropriations for the current fiscal year.

(b) (Am. Ord. #1-89) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village 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 Village Board. The Board shall publish a summary of the budget as required by law and provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens.

(2) The Village President shall submit to the Village board, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed resolution to the Board, it shall be deemed to have been regularly introduced therein. The Board shall hold a public hearing on the budget and the proposed appropriation resolution, as required by law. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course as other ordinances.

(2a) BUDGET SUMMARY (Cr. Ord. #1-89). The Clerk-Treasurer shall prepare a summary of the budget and shall publish the notice required under ss 65.90(3)(a), Wis. Stats. Pursuant to ss 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.

(3) The Village Board may, pursuant to ss. 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 Village newspaper.

(4) No money shall be drawn from the Treasury of the Village, 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) 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 Village 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.

3.03 CLAIMS AGAINST VILLAGE. (1) **CLAIMS TO BE CERTIFIED.** Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Clerk-Treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

- (a) That funds are available therefor pursuant to the budget.
- (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) That the claim is accurate in amount and a proper charge against the Treasury.

(2) **VILLAGE BOARD TO AUDIT ACCOUNTS.** No account or demand against the Village, except as provided in sub. (3) below, shall be paid until it has been audited by the Village Board and an order drawn on the Clerk-Treasurer therefor. Every such account shall be itemized and certified as provided in sub. (1) above. After auditing, the Village Board shall cause to be endorsed by the Clerk-Treasurer, on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board or a statement attached thereto shall show to whom and for what purpose every such account was allowed and to whom and for what purpose every such account was allowed and the amount.

(3) **PAYMENT OF REGULAR WAGES OR SALARIES.** Regular wages or salaries of Village officials and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Clerk-Treasurer in time for payment on the regular payday.

(4) **METHOD OF INCURRING CLAIMS.** All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

3.04 INVESTMENTS. (1) **PERMITTED INVESTMENTS.** The Village may invest any of its funds which are not immediately needed in any of the following investments:

(a) 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.

(b) In bonds or securities issued or guaranteed as to principal and interest by the United States government.

(c) In bonds or securities of any county, city, drainage district, village, town or school district of this State.

(d) In bonds or securities issued under the authority of any town, city or village of the State, whether the same create a general municipality liability, or a liability of property owners of such municipality for special improvements made therein.

(e) In cemetery perpetual care funds.

(f) In pension funds under ss. 62.13(9) and (10), Wis. Stats.

(g) In any other manner permitted by law.

(2) SUPERVISION BY FINANCE COMMITTEE. The investment of funds of the Village shall be under the supervision of the Finance Committee, who shall make its direction of investments in writing.

3.05 PURCHASES. (Am. 4-2010) No equipment or supplies shall be purchased by any person unless previously budgeted and approved by the Village Board. However, emergency purchases must be approved first by the Village President and one Trustee or two Trustees if the Village President is not available.

3.06 ORDER CHECKS, EXECUTION OF. All disbursements of the Village shall be by order check which shall not be valid unless signed by the Village President, Clerk-Treasurer and one Trustee designated by the Village Board.

3.07 (Rep. Ord. #3-93)

3.08 DISPOSAL OF LOST OR ABANDONED PROPERTY (Cr. Ord. #99-8).

(a) Custody of Lost or Abandoned Property.

(1) Property which appears to be lost or abandoned, discovered by officers or turned in to the Chief of Police by citizens, shall be disposed of according to this section.

(2) Lost and abandoned property will be examined by the Chief of Police for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Chief of Police in an attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by the Chief of Police.

(3) No Village employee shall keep for his or her own use property found in the course of duty, nor take possession of property on off-duty hours when the discovery was made while on duty.

(4) The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are the rightful owners.

(5) No Village employee shall receive any lost, stolen, abandoned or other unclaimed property from the Chief of Police, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain with the Village Clerk-Treasurer.

(b) Disposal Procedures.

(1) All property which has been abandoned, lost or unclaimed for a period of 30 days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is useable for Village operations, the property need not be sold at auction, but may become the property of the Village.

(2) Whenever any property under this section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be proceeded by a published notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the Village and the amount of the bid shall be forfeited to the Village.

(3) Any Village official selling property under this section shall maintain for two years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and a name and address of the person acquiring the property.

(4) All sums received from the sale of property under this section shall be paid to the Village treasury.

3.09 SUBDIVISION IMPROVEMENT FINANCING (Created #16-2001)

(1) "B" BOND ISSUANCE

(a) Eligible Development. A developer wishing to develop residential lots may provide to the Village Board a preliminary layout of the plat, roadway, sewer and water extensions and any special requirements such as lift stations, drainage, water booster stations and sidewalks. The developer shall also submit a financing proposal describing the estimated cost of proposed improvements and the principal amount of bonds requested.

(b) "B" Bond Financing. If the concept of the preliminary layout is acceptable to and approved by the Village Board, the Board may elect to partially or completely undertake the improvements and finance the same through issuance of special assessment "B" bonds. The developer, to be eligible for this assistance, must execute a developer's agreement

which shall include, at a minimum, the following provisions:

(i) Permits. Developer shall obtain all necessary permits and licenses, including but not limited to, Department of Natural Resources permits, Department of Transportation permits and county or local zoning and building permits in a timely fashion.

(ii) Zoning and Subdivision Ordinance Compliance. All plans for construction, as originally designed, shall meet all setback and other zoning ordinance and subdivision ordinance requirements as set forth in the village ordinances and state statutes. In the event a conditional use permit or variance is required, Developer shall obtain all necessary conditional use permits or variances for requirements which are not met by the originally designed plans. In the event rezoning is required to use the land located in the proposed subdivision for its intended purpose, Developer will be exclusively responsible for filing and processing the petition with the required governmental entity or entities for such rezoning.

(iii) Repayment. Developer shall agree to repay the Village all costs associated with the development incurred by the Village including costs of construction, inspection, engineering fees, legal fees, testing, bond issuance costs and interest not to exceed one-half of one percent (.5%) above the interest rate on the bonds issued. Developer shall agree to repay these amounts in the form of a special assessment on the developed property over a term not to exceed ten (10) years. Developer shall also furnish the Village with a surety or letter of credit in an amount of at least 100% of the estimated cost of the project in a form satisfactory to the Village which surety or letter of credit shall remain in full force and effect until the assessments are final and binding.

(iv) Easements and Dedications. Developer shall grant to and/or obtain on behalf of the Village any easements or rights of way necessary for public purposes.

(v) Indemnification. Developer shall indemnify and hold the Village harmless from any and all claims and liabilities arising from damage to property or injuries to persons which may occur during the course of development.

(vi) Other. Any other provisions deemed necessary or in the public interest by the Village Board.

(2) SUBDIVISION IMPROVEMENT FINANCING - SPECIAL ASSESSMENT

(a) Eligible Development. A developer wishing to develop residential lots, but not wishing to finance the same through the use of "B" bonds, may also provide to the Village Board a preliminary layout of the plat, roadway, sewer and water extensions and any special requirements such as lift stations, storm water drainage, water booster stations and sidewalks. The developer shall also submit a financing proposal describing the estimated cost of proposed improvements, the proposed use of financial assistance, the proposed

time schedule for the work to be performed and its request for financial assistance from the Village. Such proposals shall be submitted no later than October 15 in any year for consideration for financing assistance during the following calendar year.

(b) Special Assessment Financing. If the concept of the preliminary layout is acceptable to and approved by the Village Board, the Board may elect to partially or completely undertake the improvements and finance the same through special assessment, Village funds or a combination thereof. The Village Board may determine on an annual basis the amount of funding that will be available to undertake improvements. The developer must execute an agreement which shall include, at a minimum, the following provisions:

(i) Requirements. The developer must consent and agree to the special assessment levied and assessed against the property for the cost of construction of sewer and water system extensions onto the property, curb and gutter, sidewalks or other improvements completed by the Village according to the following terms and conditions:

A. The payment of the special assessment for the costs of construction of the improvements shall be deferred over a ten (10) year period with the assessments for one (1) lot paid the first year and the assessment of one (1) lot paid each year thereafter. If there are more than 10 lots, this will be adjusted so that repayment will not extend more than ten (10) years.

B. Upon the sale of a parcel of land within the development, the special assessment levied and assessed herein against said property shall be paid to the Village at the time of closing of said sale if such assessment has not already been paid. If the developer fails to sell a parcel of land during each such year, payment shall be made as required above and the developer may select the parcel of land which shall be released from further special assessments for the above purposes.

C. Upon payment of the special assessment levied and assessed for the purposes described herein, each parcel of land for which payment is made shall be released from further assessment for sewer and water system extensions.

D. The special assessments upon the land shall be based on the total cost of construction including material, supplies, equipment, labor, inspection, engineering fees, legal fees and testing, except such sums, if any, as the Village agrees will be paid by the Village toward the cost of improvements.

E. In addition to paying the costs identified above, the developer shall pay interest on the unpaid assessment at the annual rate of either one-half of one percent (.5%) above the interest rate the Village pays on any funds borrowed to finance the improvements or, if the Village elects to use available funds to finance the improvements,

interest shall be one-half of one percent (.5%) above the interest rate on 10-year general municipal obligations available from any bank in the Village on the date the agreement is approved by the Village Board.

F. Upon failure to pay all or part of the special assessment for the improvements when due, the developers agree that the special assessment described herein shall be extended upon the tax roll for the Village as a delinquent tax against the property covered by the special assessment.

G. The developer shall provide such further certifications as may be required by the Village Board including certifications that it owns all the property benefited and that it has the legal responsibility to pay the cost of the special assessments proposed to be levied.

(ii) Other.

(A) Developer shall comply with all the requirements under subsections (1)(b)(i) (ii) (iv) and (v).

(B) Only property located within the Village of Hazel Green is eligible for assistance under this section.

(C) Each proposal will be evaluated on its own merits by the Village Board and may be accepted in full, rejected in full or partially accepted or rejected based on the needs of the Village, funds available, the number of proposals received and other factors deemed relevant by the Village Board. Nothing in this ordinance shall be construed to obligate the Village to provide financial assistance to any developer nor shall the provision of financial assistance to one developer be deemed a precedent in the consideration of other proposals.