

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 §70.65(2), Wis. Stats., the Clerk shall, in computing the tax roll, insert only the aggregate amount of State, county, school and local taxes in a single column on 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 such taxes are to be used giving the percentage for State, county and local taxes.

(2) RATES STAMPED ON RECEIPTS. Pursuant to §74.08(1), 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 Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, county, school, and local or other purposes.

(3) CONFIDENTIALITY OF CERTAIN INCOME AND EXPENSE INFORMATION. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

3.02 FISCAL YEAR. The calendar year shall be the fiscal year.

3.03 BUDGET. (1) PREPARATION. (a) Town Board to Prepare. 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.

(b) 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 to 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 Board and State law.

(c) Copies Required. The Town shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(2) HEARING. The Board shall hold a public hearing on the budget as required by law.

(3) ACTION BY BOARD. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Board as ordinances.

3.04 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 2/3 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.

3.05 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 §3.04. 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 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.

3.06 CLAIMS PROCEDURE. (1) TOWN BOARD TO AUDIT ACCOUNTS. Except as provided in sub. (3), 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 Town Treasury therefor. Every such account shall be itemized. After auditing, the Town Board shall cause to be endorsed by the Clerk, 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, 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 Treasurer issued in payment; and the Clerk shall take a receipt thereon for such order.

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

(3) 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 MILEAGE AND PER DIEM. (1) TOWN BOARD MEMBERS. Town Board members shall receive reimbursement for meetings, seminars and workshops. Board members shall be reimbursed for mileage and per diem which has been approved by the Town Board at such rate as shall be set from time to time by resolution of the Town Board. A travel voucher with receipts attached shall be submitted to the Town Clerk before payment shall be made.

(2) OTHER OFFICERS AND EMPLOYEES. Town officers and employees, other than Town Board members, shall be reimbursed for trips taken outside the county at the same rate as Board members, but no reimbursement shall be provided unless such expense has been authorized in advance by the Town Board. A travel voucher with receipts attached shall be submitted to the Town Clerk before payment shall be made.

3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED. The Treasurer may invest any Town funds not immediately needed, pursuant to §66.04(2), Wis. Stats.

3.09 DISBURSEMENT OF TOWN FUNDS. Pursuant to Wisconsin Statutes Sections 60.331, 60.341 and 66.0607, all disbursements of Town funds shall be by order check, and the Town Board of the Town of Ottawa designates the following persons to be authorized to sign the Town of Ottawa checks:

1. The duly elected Town Clerk/Treasurer or in his or her absence, the duly appointed Deputy Town Clerk/Deputy Town Treasurer;
2. The Town Chair or in his or her absence, the Town Supervisor who would perform the duties of the Town Chairman in the absence of the Chairman at a Town Board meeting, pursuant to Section 2.04(2) of this Code.

3.10 COLLECTION OF PROPERTY TAXES, SPECIAL ASSESSMENTS, SPECIAL CHARGES AND OTHER TAXES. (Cr. 6/12/89) (1) Pursuant to §74.11, Wis. Stats., the Town hereby authorizes payment of real property taxes of \$100 or more in 2 installments. Each installment shall be for 1/2 of the total real property taxes due. The installments shall be due as follows:

(a) The first installment shall be paid on or before January 31 and shall be paid to the Town Treasurer.

(b) The second installment shall be paid on or before July 31 and shall be paid to the county treasurer.

(2) All special assessments, special charges, special taxes and real property taxes less than \$100 that are placed on the tax roll shall be paid in full on or before January 31.

(3) In the event that any installment on real property taxes is not paid on or before the date due, the entire amount of the remaining unpaid taxes on that parcel is delinquent as of the first day of the month after the payment is due.

(4) In the event that any special assessment, special charge, special tax, personal property tax or real property tax less than \$100 is not paid in full on or before January 31, the amount unpaid shall be delinquent as of February 1.

(5) On or before February 15, the Town Treasurer shall transfer the tax roll to the county treasurer.

(6) All real property taxes, special assessments, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer.

(7) All personal property taxes that have become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the Town Treasurer.

3.11 CHARGE BACK OF ENGINEERING, ATTORNEY AND OTHER FEES TO LAND OWNERS BENEFITTING.

(1) Fees of Town Professionals Charged Back.

Whenever either the Town Board, Town Clerk or other Town official has authorized a property owner in the Town to contact the Town Attorney, Engineer or any other of the Town's professional staff; the Town Board, Town Clerk or other Town official contacts such Town Attorney, Engineer or any of the Town's professional staff; or a property owner contacts the Town Attorney, Engineer or any other of the Town's professional staff, if such contact results in a charge to the Town for that professional's time and services and such 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 66.60(16) , Wis. Stats., charge that service to such property owner for the fees incurred by the Town.

(2) Property Owner Allowed Time to Pay.

The Town Clerk shall give each property owner billed for current services as provided for herein notice that they shall have a specified period of time not less than thirty (30) days to pay. Said notice shall also state that within 15 days of the date of the notice, the property owner may request a hearing before the Town Board regarding the charges. Said notice shall also include an itemized statement of the professional service fees to be charged. Thereafter, if the property owner requests a hearing within the proper time period, the matter shall proceed as described in subsection (4), below. If a hearing is not requested within the required time period, 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 or following a hearing if the Town Board approves all or part of the charge, it is too late in the current year for the 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.

(3) Interest on Special Assessments or Special Charges.

In order to recover the entire cost of any work or improvement to be paid in whole or in part by special assessment or special charge, including direct or indirect costs, such as services of the administrative staff of the Town, its engineering and legal services, the interest charged to the benefitted owners shall be two (2%) percent above the rate the Town would have had to pay for a loan at that time.

(4) Appeal to Town Board.

Upon receipt of a timely request for hearing, the Town Board shall hold a hearing regarding the charges at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by posted public notice and reasonable notice, via first class mail, to the property owner. In the event a hearing is requested, no charges shall be placed on the tax roll unless and until such hearing has been held and a decision has been rendered by the Town Board to approve the charges against the tax roll in whole or in part. If approved only in part, only that part of the charges that are approved may be charged against the tax roll.

3.12 COMBINATION OF TAX KEY NUMBERS AND PARCELS AND THE CREATION OF TAX KEY NUMBERS. (1) APPLICABILITY. This section shall apply to the following:

(a) The combination of two (2) or more parcels, each of which exist under a separate tax key number, into fewer parcels existing under fewer tax key numbers.

(b) The creation of one (1) or more parcels requiring the creation of one (1) or more tax key numbers.

(2) PERSON DEFINED. A person shall mean any individual, business, corporation, partnership or other entity capable of purchasing and holding land.

(3) GENERAL REGULATIONS. No person shall conduct or cause to be conducted any of the activities subject to this Section, as provided in sub. (1) above, unless that person first satisfies the following requirements:

(a) Certified Survey Map Required. Except as described in subsection (b), below, the combination or creation of lots as provided in sub. (1) above shall only be done through a certified survey map or subdivision plat, which map shall be recorded in the Register of Deeds' office for Waukesha County under the requirements of Chapter 236, Wisconsin Statutes. The certified survey map or subdivision plat shall first be presented to the Plan Commission for review and approval. Approval shall not be provided until the Plan Commission determines that the certified survey map or subdivision plat is in compliance with this Section and all other applicable codes and ordinances of the Town and Waukesha County.

(b) Exception. Combination of tax key numbers without a certified survey map is allowed in the following strictly limited circumstances, if the following procedures are followed:

1. Limited Circumstances. All of the following must be true:

a. Three parcels, with three separate tax key numbers, must be combined to form two parcels with two separate tax key numbers; and

b. One of the three parcels must be divided, the division legally described by metes and bounds description, and portions of the parcel must be combined with the other two parcels; and

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c. The parcel that is divided must be an unbuildable lot prior to the division and combination; and

d. The resulting two parcels must each comply with the appropriate zoning district regulations and be buildable lots; and

e. All three of the parcels must not have been divided from, or combined with, other parcels in the immediately preceding five years.

2. Procedures. The following procedures must be followed to combine tax key numbers without preparing a certified survey map.

a. Persons applying for the combination shall:

(i) Apply to the Town, on the Town's form, demonstrating the circumstances shown in subsection (3)(b)1. above.

(ii) Submit to the Town, with the application, two Declarations of Restrictions, one for each of the parcels that will be created, in a form approved by the Town.

(iii) Pay to the Town the required fee, as may be established by separate resolution of the Town Board, to cover the Town's administrative and recording expenses.

b. The combination application shall be presented to the Town of Ottawa Plan Commission for review and approval. Approval shall not be provided until the Plan Commission determines that the provisions of this Section and all other applicable codes and ordinances of the Town and Waukesha County have been met.

c. Upon Plan Commission approval, the application shall be presented to the Town Board for review, and the combination shall be subject to the approval of the Town of Ottawa Town Board.

- 3.14 FEES FOR RESCUE SERVICES. The Town Board hereby establishes a fee for the provision of ambulance and rescue services provided by any Fire District or Fire Department having jurisdiction within the Town of Ottawa, and by agents and contractors of such Fire District or Fire Department. The fee will be assessed to the responsible individual, corporation, utility, company and/or property owner for whom this service was provided, as determined by the Fire Chief having jurisdiction. This fee for ambulance and rescue services shall include but not be limited to technical rescue services, such as trench rescue, confined space rescue, emergency building shoring, and helicopter rescue, along with ordinary ambulance and rescue services. The fees shall be established from time to time by the resolution of the Town Board in an amount designed to recover the actual cost of the service performed, which shall include the actual amounts billed to the Town of Ottawa and/or the applicable Fire District or Fire Department for incidents occurring in the Town of Ottawa, by agents and contractors called to the incident.