

**TITLE 2**  
**CHAPTER 7 Finance and Taxation**

**FINANCE AND TAXATION**

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#### 2-7-1 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

##### (1) AGGREGATE TAX STATED ON ROLL.

Pursuant to §70.65(2), Wis. Stats., the Town Clerk 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) RATES STAMPED ON RECEIPTS. Pursuant to §74.19, 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 Town Administer Clerk Treasurer. The Town Administer Clerk Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, County, school, local or other purpose.

#### 2-7-2 DELINQUENT PERSONAL PROPERTY TAXES.

(1) COLLECTION. The Town Administer Clerk Treasurer shall be responsible for the collection of all delinquent personal property taxes held by the Town.

(2) INSTALLMENT PAYMENTS. The Town Administer Clerk Treasurer may set an installment schedule for repayment of delinquent personal property tax. This schedule shall not be longer than two years and shall be at an interest rate of 18%.

(3) CHARGE BACK. The Town Administer Clerk Treasurer shall, each year, charge back unpaid personal property tax bills according to §74.42, Wis. Stats.

(4) WRITE OFF. The Town Administer Clerk Treasurer shall write off the uncollectible Town portion of the personal property tax and supply a list to the Town Board stating the name, tax year, amount of the personal property tax, and the amount of the tax being written off. This does not negate the individual(s) from this debt. The Town Administer Clerk Treasurer shall then continue the collection process in an effort to make the Town whole for any loss it may have incurred as a result of the personal property tax not being paid.

(5) REIMBURSEMENT OF CHARGEBACK. The Town Administer Clerk Treasurer, upon payment of any charged back personal property tax, shall remit a reimbursement to the taxing jurisdictions if that entity has reimbursed the Town for the amount charged back.

2-7-3 DUPLICATE TREASURER'S BOND ELIMINATED. The Town of Burke elects not to require a bond on the Treasurer provided for by §70.67(1), Wis. Stats. Pursuant to sec. 70.67(2), Wis. Stats., the Town shall be obligated to pay, in case the Town Treasurer shall fail to do so, all State and County taxes required by law to be paid by the Town Treasurer to the County Treasurer.

#### 2-7-4 BUDGET PROCEDURE.

(1) Annually, on or before October 1, the Town Administer Clerk Treasurer shall meet with each department head to review current fiscal expenses and estimates for the proposed fiscal year. On or before November 20 each year, the Town Board, with the assistance of the Town Administer Clerk Treasurer, 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 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 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. The Board shall post in three public notice locations, a summary of the budget as required by law and provide a reasonable number of copies of the detailed budget for distribution to citizens.

(2) The Town Administer Clerk Treasurer shall submit to the 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.

(3) The Town Board shall conduct the budget hearing as required under §65.90, Wis. Stats.

(4) The Town Board may, pursuant to §65.90(5), Wis. Stats. upon its own motion, 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 the posting in the designated three public notice locations within 10 days thereafter.

(5) 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) of this section. 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 an appropriation 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.

**2-7-5 ANNUAL FINANCIAL STATEMENT.** The Town Board, with the assistance of the Town Administer Clerk Treasurer and/or others as it deems necessary, shall annually prepare a statement of the financial condition of the Town and present the statement to the annual town meeting. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the Town.

**2-7-6 CLAIMS.** All claims shall be reviewed by the Town Administer Clerk Treasurer and approved by the Town Board in accordance with the Town of Burke Financial Policy before payment shall be made on any such claims.

**2-7-7 PURCHASES.** No equipment or supplies shall be purchased by any person except as provided under the Town of Burke Financial Policy.

**2-7-8 ORDER CHECKS, EXECUTION OF**

Disbursements from the Town treasury shall be made in accordance with Wis. Stat. §66.0607, Wis.

Stats. Each draft, order check, and transfer order must be signed by the Administrator Clerk Treasurer, the Town Board Chairperson, and a Town Board Supervisor. In the event that the Town Board Chairperson is not available, each draft, order check and transfer order must be signed by a second Town Board Supervisor. In lieu of the personal signature of the Town Administer Clerk Treasurer and Chairperson, there may be affixed on order checks the facsimile signature of such persons adopted by them and approved by the Town Board, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof.

#### 2-7-9 CONFIDENTIALITY OF CERTAIN SUBMITTALS TO BOARD OF REVIEW.

(1) Information related to income or expenses required to be submitted to the Board of Review by §70.47(7)(af), Wis. Stats. to support or challenge the valuation of property based on the income method of valuation shall be maintained as confidential and shall not be disclosed to any person other to one of the following:

- a) the person submitting the information,
- b) such other persons as may be expressly authorized in writing by the person submitting the information to receive the information,
- c) the person or entity whose income or expenses are reflected in the information
- d) any person using the information in the discharge of duties imposed by law or of the duties of their office, or
- e) any person to whom disclosure is required or authorized by order of a court of competent jurisdiction.

(2) This section shall not apply to any information which has been found by a court of competent jurisdiction to be inaccurate.

2-7-10 FEE FOR CHECKS RECEIVED AS INSUFFICIENT OR UNCOLLECTIBLE FUNDS. A service charge in an amount established from time to time by Town Board resolution shall be charged for each check received by the Town which is returned unpaid after deposit due to insufficient or uncollectible funds in the account on which the check is drawn. A closed account shall be considered to have insufficient funds under this section.

2-7-11 CHARGES FOR USE OF TOWN EQUIPMENT. The Town Board shall, from time to time, establish by resolution a schedule of charges for the use of equipment owned by the Town. The charges shall be based on a reasonable estimate of the cost to the Town of owning, maintaining, transporting, operating, storing, insuring and replacing such equipment and shall be applied in determining the amount to be charged in all cases where any ordinance, contract, resolution or order of the Town Board provides for the recovery by the Town of costs incurred in abating any nuisance, correcting any condition or making any improvement to public or private property, or remedying any violation of Wisconsin law or this Code. Such resolution may also establish a rate for the services of Town officers and employees in operating such equipment and supervising the activities for which the charges are imposed.

2-7-12 STATEMENT OF REAL PROPERTY STATUS. The Town Clerk is authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amounts of taxes, contemplated improvement, floodplain status, violation of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The Town Clerk shall collect a fee as set by Town Board resolution for compiling such information on said form. The Town Clerk shall have a minimum of twenty-four (24) hours during the regular work week to satisfy such requests.

2-7-13 ANNUAL AUDITS. A firm of certified public accountants shall be employed by the Town, subject to the confirmation of the Town Board, to conduct a detailed annual audit of the Town's financial

transactions and its books, and to assist the Town Administrator Clerk Treasurer in the management of the Town's financial affairs.

2-7-14 FEES, CHARGES AND PERMITS. The Town Board shall adopt a resolution determining the charge or fee for various permits or items provided by the Town. This resolution shall be designated as the Town Fee Schedule. The Town Board, on a motion adopted by a majority of the members thereof, may enact modifications to the Town Fee Schedule as it deems appropriate, provided that notice of the proposed modification is posted within the Town at least one week prior to adoption of the modification.

2-7-15 PUBLIC CONTRACTS AND COMPETITIVE BIDDING. The provisions of section 60.47, Wis. Stats., and any amendments thereto shall govern the letting of public contracts and competitive bidding.