

CHAPTER 3

FINANCE AND TAXATION

(with amendments through 10-14-2021)

- 3.01 Preparation of Tax Roll and Tax Receipts
- 3.02 Treasurer's Bond
- 3.03 Budget Procedure
- 3.04 Claims
- 3.05 Purchases
- 3.06 Order Checks, Execution of
- 3.07 First Installment Payment Deadline
- 3.08 CDBG Revolving Loan Fund Guidelines
- 3.09 Delinquent Personal Property Taxes
- 3.10 Room Tax

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to §70.65(2), Wis. Stats., the Village 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) **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 Clerk-Treasurer. The 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 purposes. Pursuant to §70.665, Wis. Stats., the tax statement shall show the Wisconsin tax credit and the assessed value and fair market value of the property.

3.02 CLERK-TREASURER'S BOND.

(1) **BOND ELIMINATED.** The Village elects not to give the bond on the Clerk-Treasurer as provided for by §70.67(1), Wis. Stats.

(2) **VILLAGE LIABLE FOR DEFAULT OF TREASURER.** Pursuant to §70.67(2), Wis. Stats., the Village shall pay, in case the Clerk-Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Clerk-Treasurer to the County Treasurer.

3.03 BUDGET PROCEDURE.

(1) Annually, on or before October 1, each officer, department or board shall file with the Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department or board during the current fiscal year to date, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or board during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk-Treasurer and shall be designated as the "departmental estimates" and shall be as nearly uniform as possible for the main divisions of all departments.

(2) The Finance Committee and the Village President shall consider such departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for such department or activity.

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

(b) 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.

(4) 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.

(5) The Village Board may, pursuant to §65.90(5), Wis. Stats., upon the written recommendation of the Finance Committee or 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 publication within 10 days thereafter in the official Village newspaper.

(6) 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. (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 re-appropriation; 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.

3.04 CLAIMS. All claims shall be reviewed by the Clerk-Treasurer and approved by the Village Board before payment, except that the Clerk-Treasurer may make such immediate payments as may be necessary for weekly or semi-monthly payrolls, social security and health and life insurance premiums, contracted services and utility bills.

3.05 PURCHASES. No equipment or supplies shall be purchased by any person unless previously budgeted and approved by the appropriate committee chairmen, or approved by the Village Board. However, emergency purchases not to exceed \$500.00 may be approved by the Village President.

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 and the Clerk-Treasurer.

3.07 FIRST INSTALLMENT PAYMENT DEADLINE. Pursuant to S. 74.03(2)(a), Wis. Stats., the 31st of January is established as the final day for the payment of first installments of real estate taxes.

3.08 CDBG REVOLVING LOAN FUND GUIDELINES. The Village Board hereby establishes the following guidelines for the management of Community Development Block Grant housing rehabilitation loan funds which are expected to be repaid to the Village over the next several years.

(1) Monies received are to be deposited in a segregated interest-bearing account insured by the FDIC or FSLIC, as applicable, in the name of the Village. Related records will be on file in the Clerk-Treasurer's office.

(2) The monies shall be used for:

(a) Additional housing rehabilitation loans,

(b) Matching grants for housing rehabilitation loan, or

- (c) Matching grants for capital expenditure projects.

Eligible expenditures include the extension of 1980 CDBG program activity including housing rehabilitation, public works, and purchase and resale of property to expand housing opportunities for low and moderate income persons.

(3) Applications for the projects enumerated in sub. (2) above shall be taken as soon as practical after the balance on hand in the segregated account reaches a minimum of \$15,000.00, and will continue until the Village Board determines the remaining balance is not a practical amount to administer. At such time, the fund will be allowed again to accumulate to a \$15,000.00 balance, or other sum as determined by the Village Board, at which time eligible projects shall again be considered for funding.

3.09 DELINQUENT PERSONAL PROPERTY TAXES. Pursuant to S. 74.80 (2)(a), Wis. Stats., the Village Board hereby imposes a penalty of 0.5% per month or fraction of a month, in addition to the interest imposed under §74.80(1), Wis. Stats., on any overdue or delinquent personal property taxes.

3.10 ROOM TAX

- (1) DEFINITIONS. In this section:

(a) "Hotel" or "Motel" means 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, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanitariums, 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, and excepting mobile home parks. [Ref. Wis. Stat. § 66.0615(1)(b) & (c); Wis. Stat. § 77.25(2)(a)1]

(b) "Gross receipts" has the meaning as defined in Wisconsin Statutes, 5. 77.51(11)(a), (b) and (c) insofar as applicable.

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

(d) Terms used but not defined in this Code Section 3.10 shall have the meanings set out in Wis. Stat. § 66.0615, unless context clearly dictates otherwise.

(Amended 10/14/2012; Ord. 21-08)

(2) SIX PERCENT TAX. Pursuant to Wis. Stat. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotel keepers, motel operators, marketplace providers, marketplace sellers (only if the tax is not collected from the marketplace provider), owners of short-term rentals, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of six (6%) percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by §77.52(2), Wis. Stats. (Amended 10/14/2012; Ord. 21-08)

(a) Application of Proceeds. The proceeds of such tax, when collected, less all collection expenses, shall be distributed as follows:

1. An amount shall be distributed to the General Fund which shall be the greater of thirty percent (30%) or
 - a. For fiscal year 2017, the same dollar amount of the room tax as retained in the 2014 fiscal year.
 - b. For fiscal year 2018, the same dollar amount of the room tax as retained in the 2013 fiscal year.
 - c. For fiscal year 2019, the same dollar amount of room tax as retained in the 2012 fiscal year.
 - d. For fiscal year 2020, the same dollar amount of the room tax as retained in the 2011 fiscal year.
 - e. For fiscal year 2021, the same dollar amount of the room tax as retained in the 2010 fiscal year.
2. The balance of the room tax proceeds after distribution to the General Fund under subsection 1. shall be distributed to the Village of West Baraboo Economic Development and Tourism Commission to be spent solely on tourism promotion and tourism development; said percentage

of proceeds to be distributed quarterly as soon as reasonably possible after collection thereof.

(Amended 7/14/2016; Res. 16-12)

(b) **Tax Paid and Returns Filed Quarterly.** The tax imposed for the calendar quarter commencing with the month of April, 1991, and for each calendar quarter thereafter is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Treasurer deems necessary. A marketplace provider shall collect the room tax for a marketplace seller, unless the marketplace provider has been issued a waiver under Wis. Stat. § 77.52(3m)(b) or (c), and forward it to the Treasurer on a quarterly basis, along with a form prepared by the Department of Revenue that contains the information set out in Wis. Stat. § 66.0615(1r)(b). (Amended 10/14/2021; Ord. 21-08)

(c) **Annual Return Required.** Except for marketplace providers, which shall be governed by Wis. Stat. § 66.0615(1r), every person required by (2)(b) to file a quarterly return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 30 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the Treasurer requires. Such annual returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. (Amended 10/14/2021; Ord. 21-08)

(d) **Extension of Time to File Return on Showing of Good Cause.** The Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

(3) **TREASURER TO ADMINISTER.** The provisions of this section shall be administered by the Village Treasurer and the Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes.

(4) **PERMIT REQUIRED.** Every person furnishing rooms or lodging under subsection (2) (including a marketplace seller furnishing rooms and lodging through a marketplace provider) shall file with the Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by

the Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the applicant's place of business, and such other information as the Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the applicant. (Amended 10/14/2021; Ord. 21-08)

(5) **TREASURER TO ISSUE PERMIT.** After compliance with subsection (4) by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Village. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(6) **BOARD OF ROOM TAX REVIEW.** A board of room tax review consisting of three members of the Village Board appointed by the Village President is hereby established. Any person who shall question the tax herein levied may file a petition setting forth the reason for the challenge of the tax and the merits of such challenge shall be determined by a Board of Room Tax Review. As a condition to such review, payment of the tax challenged shall be required and if the tax has been wrongfully assessed, it shall be returned to the person who has paid such tax under protest.

(7) **PROCEDURE WHERE BUSINESS IS SOLD.** If any person liable for any amount of tax under this section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.

(8) **OFFICE AUDIT.** The Treasurer may, by office audit, determine the tax required to be paid to the Village or the refund due to any person under this subsection. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession. One or more such office audit determinations may be made of the amount due for anyone or for more than one period.

(9) **FIELD AUDIT.** The Treasurer may, by field audit, determine the tax required to be paid to the Village or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Treasurer's possession. The Treasurer is authorized to examine and inspect the information set out in Wis. Stat. § 66.0615(2)(a) in

order to verify the tax liability of that person or of another person. (Amended 10/14/2021; Ord. 21-08)

(10) FAILURE TO FILE RETURNS, ESTIMATE BY TREASURER, PENALTY. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under subsection (2). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Treasurer's possession or which may come into the Treasurer's possession. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Village, adding to it the sums described in Sections 3.10(11), (12), and (13). One or more such determinations may be made for one or more than one period. (Amended 10/14/2021; Ord. 21-08)

(11) INTEREST CHARGE ON UNPAID TAX. All unpaid taxes under this ordinance shall bear interest at the rate of 1 percent per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Treasurer. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation.

(12) DELINQUENT RETURNS, LATE FILING FEE. Delinquent tax returns shall be subject to a \$10.00 late filing fee. The tax imposed by this section shall become delinquent if not paid:

(a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after the expiration of an extension period if one has been granted.

(b) In the case of no return filed, or a return filed late, by the due date of the return.

(13) ADDED PENALTY. If due to negligence no return is filed, or a return is filed late, or a false or fraudulent return is filed (with the intent in either case to defeat or evade the tax imposed by this section), or the tax imposed by this Section 3.10 is not paid when due, the entire tax finally determined shall be subject to a penalty of 10 percent of the tax due for the previous year (exclusive of any interest or other penalties) or \$5,000, whichever is less. (Amended 10/14/2021; Ord. 21-08)

(14) RECORDS KEPT. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.

(15) CONFIDENTIALITY OF RETURNS.

(a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following and no others:

1. The person who filed the return.
2. Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue.
3. Officers, agents, or employees of the Village as may be necessary to enforce collection.
4. Persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court.

(Amended 10/14/2021; Ord. 21-08)

(b) No person having any administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this section, or the amount or source of income, profits, losses, expenditures, or any particular thereof set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in this Section 3.10(15). Any person violating this Section 3.10(15) shall be subject to a forfeiture of \$100. [Ref. Wis. Stat. § 66.0615(3)] (Amended 10/14/2021; Ord. 21-08)

(16) PENALTY. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in Subsection 4 or who fails or refuses to permit the inspection of his state sales tax records by the Treasurer after such inspection has been duly requested by the Treasurer, or who fails to file a return as provided in this section, or who violates any other provision of this section shall in addition to all other penalties provided for herein, be subject to a forfeiture not to exceed \$50.00 (or the maximum amount permitted under Wis. Stat. § 66.0615(2), if less than \$50.00). Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense. (Amended 10/14/2021; Ord. 21-08)

(17) EFFECTIVE DATE. This ordinance shall take effect on April 1, 1991.