

CHAPTER 3
FINANCE AND TAXATION

- 3.01 Preparation of Tax Roll, Receipts and Statement
- 3.02 Duplicate Treasurer's Bond Eliminated
- 3.03 Fiscal Year
- 3.04 Budget
- 3.05 Changes in Budget
- 3.06 Receipts
- 3.07 City Funds to Be Spent in Accordance with
Appropriations
- 3.08 Approval of Claims
- 3.09 Purchases
- 3.10 Payment of Property Taxes
- 3.11 (Repealed 12-19-96)
- 3.111 Accommodations Tax

3.01 PREPARATION OF TAX ROLL, RECEIPTS AND STATEMENTS.

(1) AGGREGATE TAX STATED ON ROLL. Pursuant to §70.65(2), Wis. Stats., the 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 Treasurer shall use uniform tax bills and receipts as prescribed by the Department of Revenue under §70.09(3)(a), Wis. Stats. Tax bills shall be mailed to taxpayers or their designees and shall include all the information required by §70.665, Wis. Stats.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED.

(1) BOND ELIMINATED. The City elects not to give the bond on the Treasurer, provided for by §70.67(1), Wis. Stats.

(2) CITY LIABLE FOR DEFAULT OF TREASURER. Pursuant to §70.67(2), Wis. Stats., the City shall pay, if the Treasurer fails to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

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

3.04 BUDGET.

(1) DEPARTMENTAL ESTIMATES. Each year, on or before October 1, each officer, department and committee shall timely file with the Treasurer an itemized statement of anticipated disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the condition and management of such fund, along with detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form "Departmental Recommended Budgets" and shall be as nearly uniform as possible for the main division of all departments for incorporation into the budget document.

(2) PREPARATION PROCEDURE.

(a) Budget to Include. Each year the Finance Committee, with the assistance of the Treasurer and the appropriate committees, officers and department heads, shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

1. The expense of conducting each department and activity of the City 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 City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year. Beginning with the budget for fiscal year 1988, State shared taxes and highway aids shall not be considered in the determination of anticipated income (see §70.665, Wis. Stats.).

3. 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.

4. Such other information as may be required by the Council and by State law.

(b) Copies For Citizens. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) HEARING. The Council shall hold a public hearing on the budget as required by law. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Council as other resolutions.

3.05 CHANGES IN BUDGET. The amount of the tax to be levied or certified, 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 the entire membership of the Council pursuant to §65.90(5), Wis. Stats. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper.

3.06 RECEIPTS. The Treasurer shall receive all cash and checks due to the City and for related accounts, such as taxes and licenses and permits, checking for accuracy as to amounts and balancing with receipts, and other appropriate documents.

3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS. No money shall be drawn from the Treasury of the City 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 sec. 3.05 of this chapter. 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 Council, 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.

3.08 APPROVAL OF CLAIMS.

(1) PAYMENT OF ACCOUNTS. Except as provided in subs. (2) and (3) below, accounts on demand against the City shall be paid pursuant to §66.042, Wis. Stats., approved by the Treasurer and reviewed and approved by the Council. The Treasurer shall keep on file the details of all claims in accordance with generally accepted accounting principles and the State Statutes for record preservation.

(2) CLAIMS UNDER ONE HUNDRED DOLLARS. The Treasurer may pay financial claims under \$100 subject to the following:

- (a) Funds are available pursuant to the budget.
- (b) The item or service has been received and approved by the proper City official, department head, board or commission.
- (c) The Treasurer is bonded in the amount of \$5,000.
- (d) The Treasurer shall file a list of the approved claims with the Council at least monthly.

(3) PAYMENT OF REGULAR WAGES AND CERTAIN BILLS. Regular wages or salaries of City officers and employees shall be paid by payroll, verified by the proper City official in time for payment on the regular pay day. The Treasurer shall pay, when due, social security and withholding taxes, health and life insurance premiums, utility bills and contracted services.

3.09 PURCHASES. No equipment or supplies shall be purchased by any City official unless previously budgeted. Equipment and supplies which cost over \$1,000 shall also be approved by the appropriate committee and the Council; however, emergency purchases not to exceed \$1,000 may be approved by the department head and the appropriate committee chairman.

3.10 PAYMENT OF PROPERTY TAXES.

(1) REAL ESTATE TAXES. Pursuant to §74.03(2), Wis. Stats., real property taxes for the previous year shall be paid in full before January 31, or may be paid by half-payments due by January 31 and July 31.

(2) PERSONAL PROPERTY TAXES; SPECIAL ASSESSMENTS. There shall be no installment payments allowed on personal property taxes or special assessments, the same being due and payable to the Treasurer on or before the last day of January 31 of each year.

3.11 ANNEXATION FEE

Any person filing a petition for an annexation with the City Clerk's office shall also pay any fees that will be charged to the City by the State of Wisconsin for reviewing said annexation petition or any other fees charged the City by the State of Wisconsin. Said fees shall be paid to the City Clerk's office at the time of the filing of said annexation.

3.111 ACCOMMODATIONS TAX

(1) Definitions.

(a) ACCOMMODATIONS TAX -- That tax which is referred to in W.S.A. s. 66.0615, and includes the definitions referred to in said W.S.A. s. 66.0615(1).

(b) GROSS RECEIPTS -- The meaning as defined in W.S.A. s. 77.51(4)(a), (b) and (c), insofar as applicable.

(c) HOTEL or MOTEL -- 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, 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 hospital, sanatorium or nursing home, 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.

(d) TRANSIENT -- Any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) Imposition of tax. Pursuant to W.S.A. s. 66.0615, a tax of 5% is hereby imposed 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, irrespective of whether membership is required for the use of the accommodations. Such tax shall not be subject to the selective sales tax imposed by W.S.A. s. 77.52(2)(a)1. The proceeds of such tax collected shall be appropriated as follows: 93% for advertising on television, radio, signs, promotional material, special events or promotions, marketing and public relations activities, information center activities, sport and travel shows, and personnel necessary to carry out such projects; 5% to the City of Clintonville for handling and administration; and 2% discount to the facility collecting the tax. Said proceeds will be administered by the Tourism, Marketing and Advertising Council.

- (3) The Tourism, Marketing and Advertising Council shall meet quarterly in order to review any applications that have been received for the distribution of any of the proceeds of the Accommodations Tax. Any applicant may file a request to receive funds from the Accommodations Tax which is collected and the Council shall decide on the distribution of said funds based upon any applications received.
- (4) Permit Required; Fee. Every person furnishing rooms of lodging under sub. (2) above shall file with the Clerk an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Clerk and shall set forth the name under which the applicant intends to transact business, the location of his place of business and such other information as the Clerk 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 such sellers. At the time of making an application, and annually thereafter, the applicant shall pay a fee as established by the Common Council. The permit shall be renewed each year on January 1.
- (5) Administration. This section shall be administered by the Clerk-Treasurer. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Clerk-Treasurer by those furnishing at retail such rooms, lodging or sites within the city on or before the same date on which such tax is due and payable upon a form approved by the city. Every person required to file such quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the monthly returns and shall contain certain additional information as the Clerk-Treasurer requires. The Clerk-Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.
- (6) List of accommodations. The Tourism, Marketing and Advertising Council shall annually file with the Clerk-Treasurer a list of hotels, motels and sites, and regularly update it for the purpose of maintaining an accurate list of facilities subject to the accommodation tax.
- (7) Audits. Whenever the city has probable cause to believe that the correct amount of accommodations tax has not been assessed or that the tax return is not correct, the city shall inspect and audit the financial records of any person subject to the accommodations tax to determine whether or not the correct amount of accommodations tax is assessed and whether or not any accommodations tax return is correct.
- (8) Failure to file. If any person fails to file a return, as required by this section, the Clerk-Treasurer shall determine the tax according to the Clerk-Treasurer's best judgment. On the basis of what amount of taxes the city determines to be due, the Clerk-Treasurer shall compute and determine the amount required to be paid to the city, adding to the sum thus arrived at, plus interest at the rate of 1% per month on the unpaid balance.
- (9) Forfeiture. All unpaid taxes under this section shall bear interest at the rate of 1% per month on the unpaid balance. If any person who is subject to the tax imposed by this section fails to pay the tax due, said person shall be subject to a forfeiture of not greater than 25% of the tax due for the previous year under Subsection (2) or (6) above or \$5,000, whichever is less. EN
- (10) Required records. 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 Clerk-Treasurer requires.
- (11) Confidentiality of returns. All tax returns, schedules, exhibits, writings or audit reports

relating to such returns on file with the Clerk-Treasurer are deemed to be confidential, except the Clerk-Treasurer may divulge their contents to the following and no others:

- (a) The person who filed the return.
- (b) Officers or agents of the city as may be necessary to enforce collection.
- (c) Pursuant to an order of a court.

(12) Refusal to permit inspection. Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of his financial records by the Clerk-Treasurer after such inspection has been requested by the Clerk-Treasurer shall be subject to a forfeiture not to exceed 5% of the tax the city determines to be due.

(13) Penalty retained by city. Any and all penalties imposed by the city are to be retained by the city.