

Chapter 3

FINANCE AND TAXATION



- 3.01 Preparation of Tax Roll and Receipts
- 3.02 Property Tax Collection
- 3.03 Treasurer's Bond Eliminated
- 3.04 Fiscal Year
- 3.05 Allowance of Claims
- 3.06 Budget
- 3.07 Special Assessments
- 3.08 Abandoned or Unclaimed Property
- 3.09 Confidentiality of Assessor Information

3.01 Preparation of Tax Roll and Receipts. The clerk of the village shall annually prepare the tax roll in accordance with Wis. Stats. §70.65.

3.02 Property Tax Collection. All provisions of Chapter 74, Wis Stats., regarding property tax collection are adopted by reference and made a part of this chapter.

3.03 Treasurer's Bond Eliminated. (1) The village elects not to give bond on the village treasurer as provided by Wis. Stats. §70.67(1).

(2) Pursuant to Wis. Stats. §70.67(2), the village shall be obligated to pay, in case the treasurer shall fail to do so, all state and county taxes required by law to be paid by such treasurer to the county treasurer.

3.04 Fiscal Year. The fiscal year of the village shall be established pursuant to Wis. Stats. §61.51(3).

3.05 Allowance of Claims. In addition to Wis. Stats. §66.044(1): (1) No claim shall be allowed unless it is itemized. No account or demand against the village shall be paid unless it has been reviewed by the administrator and proper department head.

(2) The administrator may make such immediate payments as may be necessary, in accordance with Wis. Stats §66.044.

3.06 Budget. The village will budget pursuant to Wis. Stats. §65.90.

3.07 Special Assessments. The village may levy special assessments in accordance with Wisconsin law.

3.08 Abandoned or Unclaimed Property. The police department is required and directed to dispose of abandoned or unclaimed property in accordance with Wis. Stats. §66.78.

3.09 Confidentiality of Assessor

Information. Whenever the assessor, in the performance of his or her duties, requests and obtains income and expense information pursuant to s. 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 discharge 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 s. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is per s. 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under s. 19.35(1), Wis. Stats.