

CHAPTER 3

FINANCE AND TAXATION

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3.01 ANNUAL REPORT.

(1) Each year, the Treasurer shall prepare for the annual Town meeting an annual report. The report shall contain a summary of financial transactions for the preceding fiscal year, a statement of receipts and disbursements for the preceding fiscal year, and such other information as from time to time the Town Board may deem necessary and proper.

(2) At the annual Town meeting, the Town Board shall also make a report of the Town activities for the preceding fiscal year.

3.02 PREPARATION OF TAX ROLL.

(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 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 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, local or other purposes.

3.03 DUPLICATE TREASURER'S BOND ELIMINATED.

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

(2) Pursuant to §70.67(2), Wis. Stats., the Town 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 DESTRUCTION OF OBSOLETE PUBLIC RECORDS.

(1) FINANCIAL RECORDS. The Clerk may destroy the following non-utility records of which he or she is the legal custodian and which are considered obsolete, after completion of an audit by State auditors or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7 yrs. after payment or receipt of any sum involved in the particular transaction unless a shorter period has been fixed or will in the future be fixed by the State Public Records Board pursuant to §16.61(3)(e), Wis. Stats., and then after such shorter period:

- (a) Bank statements, deposit books, slips and stubs.
- (b) Bonds and coupons after maturity.
- (c) Cancelled checks, duplicates and check stubs.
- (d) License and permit applications, stubs and duplicates.
- (e) Official bonds.
- (f) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Plan.
- (g) Receipt forms.
- (h) Special assessment records.
- (i) Vouchers, requisitions, purchase orders and all supporting documents pertaining thereto.

- (j) Vouchers and supporting documents pertaining to charges not included in plant accounts of municipal utilities and the Sewer Department.
- (k) Other municipal utility and Sewer Department records, with the written approval of the State Public Service Commission.

(2) UTILITY RECORDS. Town officers may destroy the following utility records, subject to the regulations by the State Public Service Commission, and of the Sewer Department of the Town, of which they are the legal custodians and which are considered obsolete, after completion of an audit by State auditors or by an auditor licensed under Ch. 442, Wis. Stats., but not less than 2 yrs. after payment or receipt of the sum involved in the applicable transaction:

- (a) Water and sewer stubs and receipts of current billings.
- (b) Customer's ledgers.
- (c) Vouchers and supporting documents pertaining charges not included in plant accounts.

(3) OTHER RECORDS. Town officers may destroy the following records which are considered obsolete, but not less than 7 yrs. after the record was effective:

- (a) Assessment rolls and related records, including Board of Review minutes.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Oaths of office.
- (g) Reports of boards, commissions, committees and officials duplicated in the Village Board minutes.
- (h) Resolutions and petitions.
- (i) Voter cards.

(4) NOTICE REQUIRED. Prior to the destruction of any public record described above, at least 60 days notice shall be given the State Historical Society.

(5) INTERPRETATION. This section shall not be construed to authorize the destruction of any public record after a lesser period than that prescribed by statute or State administrative regulation.

3.05 PUBLIC CONTRACTS.

The Town Board shall let, pursuant to the provisions of §66.29, Wis. Stats., all public contracts as defined in §66.29(1)(c), Wis. Stats., the estimated cost or amount involved of which shall not exceed \$5,000.

- (1) Any class of public contract or part thereof may be done directly by the Town without submitting the same for bids.
- (2) The Town Board may also enter into arrangements with the County to do any type of work without the requirement of competitive bidding regardless of amount involved.

3.06 DELINQUENT TAXES, ASSESSMENTS AND FEES. (Rep. & recr. #92-336)

No initial or renewal license, permit, variance, conditional use approval, special exception, zoning matter or any other discretionary action of the Town Board or any of its boards, commissions, departments or employees shall be:

(1) Approved for any applicant who is:

(a) Delinquent in the payment to the Town of any taxes, fees, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claims owed to the Town.

(b) Delinquent in the payment to the Town of any forfeiture or fees resulting from the violation of any ordinance of the Town.

(c) Delinquent in the payment of any taxes or other claims due to the Town.

(d) Has any known outstanding warrant or capias from any municipal, State or federal court.

(2) Issued for any premises or property for which taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claims for the Town are delinquent and unpaid.

3.07 TAX SEARCH. (Cr. #88-207, repealed & recreated 2002-**-**))

Any request for a tax search submitted by anyone other than a governmental body or agency shall be accompanied by a fee as set from time to time by the Town Board.

3.08 CHARGE BACK OF ENGINEERING, ATTORNEY AND OTHER FEES TO LANDOWNERS BENEFITTING. (Rep. & Rec. #01-529)

(1) CERTAIN FEES AND SERVICES TO BE CHARGED BACK. If charges for fees that include without limitation attorney fees, engineering fees, other professional fees or if charges for services that include without limitation snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management, including construction of storm water management facilities, tree care, removal and disposition of dead animals pursuant to Section 60.23(20), Wis. Stats., soil conservation pursuant to Section 92.115, Wis. Stats., and snow removal pursuant to Section 86.205, Wis. Stats., are incurred by the Town and such service is not a service supplied to the Town as a whole but a service to a property owner or owners. The property owner or owners who has benefitted from such fee or service shall be charged for the proportional amount of such fee or service pursuant to Section 66.0627, Wis. Stats.

(2) PROCEDURE FOR CHARGE-BACK AND APPEAL

(a) At least 30 days prior to charging any fees for Town professional services against the current or next tax roll as provided in (c) below, the Town Clerk shall give the property owner notice of the charges, via first class mail. Such notice shall include an itemized statement of the professional service fees to be charged, with a statement that said bill is due and payable within 30 days. Such notice shall further specify that within 15 days of the date of the notice, the property owner may request a hearing before the Town Board regarding the assessment against the property.

(b) Upon receipt of a request for hearing, the Town Board shall hold a hearing regarding the property assessment at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by 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 until such hearing has been held.

(c) If no hearing has been requested within the applicable time limits and the bill remains unpaid after 30 days from the date the Town Clerk served notice of the charges, 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 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.

3.09 COMBINATION OF TAX KEY NUMBERS AND PARCELS AND THE CREATION OF TAX KEY NUMBERS. (Cr. #93-350)

(1) APPLICABILITY. This section shall apply to the following:

(a) The combination of 2 or more parcels, each of which exist under a separate tax key number, into one parcel existing under one tax key number

(b) The creation of one or more parcels requiring the creation of one 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) Any combination or creation of lots as provided in sub. (1) above shall only be done through a certified survey map, which map shall be recorded in the Register of Deeds' office for Waukesha County under the requirements of Ch. 236, Wis. Stats.

(b) The certified survey map shall first be presented to the Town 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 ordinances of the Town and Waukesha County have been complied with.

(c) The Town Assessor shall not approve the combination of or creation of any tax key numbers unless this section is first complied with.

3.10 REINSPECTION FEE. (Cr. 2012-08)

To compensate for inspection and administrative costs, a fee of \$50 may be charged for any reinspection to determine compliance with an order to correct conditions of provisions of the Town of Delafield Code under the jurisdiction of the Town of Delafield Building Inspector, Town Zoning Administrator or Town Code Enforcement Officer, or their designees, except no fee shall be charged for the reinspection when compliance is recorded. A fee of \$75 may be charged for a second reinspection, a fee of \$150 for a third reinspection and a fee of \$300 for each subsequent reinspection. Reinspection fees shall be charged against the real estate upon which the reinspections were made, shall be a lien upon the real estate and shall be assessed and collected as a special charge.

3.15 PENALTIES. (Cr. #93-350; ren. MCC '94)

Any person violating any provision of this chapter or any order, rule or regulation made hereunder shall be subject to a penalty as provided in §25.04 of this Code.