

## Chapter 56

### FINANCE AND TAXATION

**[HISTORY: Adopted by the Village Board of the Village of Plover 6-4-1985 as §§ 3.01 to 3.06 and 8.10 of the 1985 Code. Amendments where noted where applicable.]**

#### GENERAL REFERENCES

Records — See Ch. 138.

Impact fees — See Ch. 323.

#### **§ 56-1. Preparation of tax bill and tax receipts.** [Amended by Ord. No. 20-86<sup>1</sup>]

- A. Aggregate tax stated on roll. Pursuant to § 70.65(2), Wis. Stats., the Village 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.
- B. Tax receipts. Pursuant to § 74.19, Wis. Stats., the Village Treasurer shall use the tax receipts furnished by the county.

#### **§ 56-2. Treasurer's bond.**

- A. Bond eliminated. The Village elects not to give the bond on the Village Treasurer as provided for by § 70.67(1), Wis. Stats.
- B. Village liable for default of Treasurer. Pursuant to § 70.67(2), Wis. Stats., the Village shall 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.

#### **§ 56-3. Budget procedure.** [Amended by Ord. No. 20-86; Ord. No. 11-88<sup>2</sup>]

- A. Annually, on or before September 15, each officer, department or board shall file with the Village Treasurer an itemized statement of disbursements made to carry out the powers and duties of each 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 each officer, department or board during such year and of the condition and management of such fund, and detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing year. Such statement shall be presented in the form prescribed by the Village Treasurer and shall be designated as "Departmental Estimates" and shall be as nearly uniform as possible for the main divisions of all departments.

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1. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

2. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

- B. The Finance Committee and the Village President shall consider such departmental estimates in consultation with the Village Administrator, Village Treasurer and the department heads and shall then determine the total amount to be recommended in the budget for such department or activity.
- C. On or before November 15 each year, the Village President, with the assistance of the Village Administrator and the Village 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:
- (1) 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.
  - (2) 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.
  - (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 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.
- D. Budget summary. The Village Treasurer shall prepare a summary of the budget and shall publish the notice as required under § 65.90(3)(a), Wis. Stats. Pursuant to § 65.90(3)(b), Wis. Stats., the budget summary shall include the following:
- (1) All expenditures, by major expenditure category.
  - (2) All revenues, by major revenue source.
  - (3) Any financing source and use not included under Subsection D(1) and (2) above.
- E. The Village Treasurer shall submit to the Village Board, at the time the annual budget is submitted, the draft of an appropriate 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.
- F. 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 two-thirds 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.

- G. 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 Subsection E 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 reappropriation, 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.

**§ 56-4. Claims.**

All claims shall be reviewed by the appropriate committee and approved by the Village Board before payment, except that the Village Treasurer may make immediate payments as may be necessary for payrolls, social security and withholding taxes, health and life insurance premiums, contracted services and utility bills.

**§ 56-5. Purchases.**<sup>3</sup>

No equipment or supplies shall be purchased by any person unless previously budgeted and approved by the Village Administrator. Equipment and supplies which cost over \$1,000 shall also be approved by the appropriate committee and the Village Board. However, emergency purchases not to exceed \$1,000 may be approved by the Village Administrator.

**§ 56-6. Execution of order checks.**

All disbursements of the Village shall be by order check which shall not be valid unless signed by the Village Clerk and Treasurer.

**§ 56-7. Special assessment procedure.**<sup>4</sup>

- A. Alternate method selected. As provided in § 66.0701, Wis. Stats., in addition to other methods provided by law, special assessments for any public work and improvement may be levied by alternate methods. The Village Board hereby elects to levy such special assessments as provided in this section.
- B. Preliminary resolution.
- (1) Whenever the Village Board shall determine that any public work or improvements shall be financed in whole or in part by special assessments levied under this section, it shall adopt a preliminary resolution setting forth the following:
- (a) Its intent to exercise its police power for the purpose of levying special assessments for the stated municipal purpose.

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3. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

4. Editor's Note: See also § 467-11, Public improvements and assessments. For assessments required prior to annexation see Ch. 524, Annexations.

- (b) The limits of the proposed assessment district.
  - (c) The time, either before or after completion of the work or improvement, when the amount of such assessment shall be determined and levied.
  - (d) The number of installments in which the special assessments may be paid, or that the number of installments will be determined after the public hearing required by Subsection D below and will be included in the final resolution.
  - (e) The rate of interest to be charged on the unpaid installments, or that the rate of interest will be determined after the public hearing required by Subsection D below and will be included in the final resolution.
  - (f) The terms on which any of such assessments may be deferred while no use of the improvement is made in connection with the property, or that such terms will be determined after the public hearing required by Subsection D below and will be included in the final resolution.
- (2) The Village Engineer shall prepare a report as required in Subsection C below.
- C. Report of Village Engineer.
- (1) Whenever the Village Board, by preliminary resolution, directs the Village Engineer to prepare a report, the Village Engineer shall prepare a report consisting of the following:
    - (a) Preliminary or final plans and specifications for the public work.
    - (b) An estimate of the entire cost of the proposed work or improvements, except that when the Village Board determines by preliminary resolution that the hearing on such assessments shall be held subsequent to the completion of the work or improvements, the report shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of such costs.
    - (c) A schedule of the proposed assessments.
    - (d) A statement that each property against which the assessments are proposed has been inspected and is benefited, setting forth the basis of such benefit.
  - (2) Upon completion of the report, the Village Engineer shall file a copy of the report with the Village Clerk.
- D. Incorporation of statutory provisions. The provisions of § 66.0703, Wis. Stats., including those related to notice, hearing and the adoption of a final resolution, shall, to the extent not inconsistent with this section, apply to special assessments levied under this section.
- E. Lien. Every special assessment levied under this section shall be a lien against the property assessed from the date of the final resolution of the Village Board determining the amount of such levy.

**§ 56-8. Special charges for current services.** <sup>5</sup>

- A. In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost of the service to the property served. Such service may include snow and ice removal; weed elimination; street sprinkling, oiling and tarring; repair of sidewalks or curb and gutter; garbage and refuse disposal; recycling; stormwater management, including construction of stormwater management facilities; mass transit service; tree care; removal and disposition of dead animals; and soil conservation work.
- B. The provision for notice of such charges shall be optional with the Village Board, except that, in the case of street tarring or sidewalk, curb or gutter repair, 20 days' notice shall be given by publication in the Village newspaper or by posting such notice in three places in the Village, and a copy of such notice shall be mailed to every interested person whose post office address is known or can be ascertained with reasonable diligence at least 10 days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Village Board as to whether the service in question shall be performed
- C. Such special charges shall not be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien on the property against which it is imposed and shall be included on the tax roll for collection under Ch. 74, Wis. Stats.

**§ 56-9. Room tax.** [Added by Ord. No. 27-92; Amended by Ord. No. 3-16]

- A. Definitions. The terms used herein shall be defined as follows:

**GROSS RECEIPTS** — The meaning as defined in § 77.51(4)(a), (b) and (c), Wis. Stats., insofar as applicable.

**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, 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 hospital, sanitarium 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.

**TRANSIENT** — Any person who exercises the occupancy or is entitled to the occupancy, by reason of concession, permit or right of access, license or other agreement, for a period of 30 consecutive days or less, counting portions of calendar days as full days. Any such person so occupying space in a motel or hotel shall be deemed to be a transient until the period of 30 days has expired unless there is a lease in writing between the operator and the occupant providing for a longer period of occupancy or the occupant has paid in advance for over 30 days' occupancy.

- B. Tax imposed. Pursuant to § 66.0615, Wis. Stats., a tax is hereby imposed on the privilege

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5. Editor's Note: Added at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

and service of furnishing, at retail, of 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 be at the rate of 8% of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by § 77.52(2)(a)1, Wis. Stats. [Amended by Ord. No. 23-98; Ord. No. 5-05]

C. Tax moneys.

(1) Collection of tax. This section shall be administered by the Village Treasurer. The tax imposed is due and payable to the Treasurer 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. Each person required to file such quarter return shall, with his first return, file an annual calendar year or fiscal year return. Such annual return shall be filed within 90 days of the close of each calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the Treasurer requires. Such annual returns shall be made on forms as 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. 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.

(2) Distribution of tax. The room tax collected shall be allocated per 66.015 Wis. Stat. The Village retained portion shall be allocated to the Village Parks Capital Improvement Fund and to the General Fund of the Village for uses as the Village Board deems appropriate.<sup>6</sup>

D. Permit application. Every person furnishing rooms or lodging under Subsection B above shall file with the Village 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 application transacts or intends to transact business, the location of his 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 such sellers. At the time of making an application, the applicant shall pay to the Treasurer a fee as provided in the Village Fee Schedule for each permit.<sup>7</sup>

E. Grant and display of permit. After compliance with Subsection D above and Subsection N below by the applicant, the Village Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Village. Such permit is not assignable

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6. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II). Amended by Ord. No. 3-16

7. Editor's Note: See Ch. A600, Fees.

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.

- F. Revocation of permit. Whenever any person fails to comply with this section, the Village Treasurer may, upon 10 days' notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The Treasurer shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this section. A fee as provided in the Village Fee Schedule shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.<sup>8</sup>
- G. Successor liable for taxes. 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 a sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Village 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.
- H. Office audits. The Village Treasurer may, by office audit, determine the tax required to be paid to the Village or the refund due to any person under this section. 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 any one or for more than one period.
- I. Field audits. The Village 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 books, records, memoranda and property of any person in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the Treasurer from making a determination of tax at any time.
- J. Tax estimates and penalties. If any person fails to file a return as required by this section, the Village Treasurer shall make an estimate of the amount of the gross receipts under Subsection B above. Such estimate shall be made for a 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 may come into his possession. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Village, adding to the sum thus arrived at a penalty equal to 10% thereof. One or more such determinations may be made for one or more than one period.

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8. Editor's Note: See Ch. A600, Fees.

- K. Unpaid taxes. All unpaid taxes under this section shall bear interest at the rate of 12% per annum 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 Village Treasurer. All refunded taxes shall bear interest at 12% per annum from the due date of the return until the first day of the month in which said taxes are refunded. 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. If the Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, the Treasurer shall not allow any interest thereon.
- L. Late filing fee. Delinquent tax returns shall be subject to a late filing fee as provided in the Village Fee Schedule.<sup>9</sup> The tax imposed by this section shall become delinquent if not paid as follows:
- (1) In the case of a timely filed return, within 30 days after the due date of the return or within 30 days after expiration of an extension period if one has been granted.
  - (2) In the case of no return filed or a return filed late, by the due date of the return.
- M. Filing penalties. If due to negligence no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of 25% of the tax, exclusive of interest or other penalties. If a person fails to file a return when due, or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of 50% shall be added to the tax required to be paid, exclusive of interest and other penalties.
- N. Security deposit. In order to protect the revenue of the Village, the Village Treasurer may require any person liable for the tax imposed by this section to place with the Treasurer, before or after a permit is issued, such security, not in excess of \$1,000, as the Treasurer determines. If any taxpayer fails or refuses to place such security, the Treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this section, the Treasurer may, upon 10 days' notice, recover the taxes, interest and penalties from the security placed with the Treasurer by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security.
- O. Records to be 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 Village Treasurer requires.
- P. Records to be kept confidential. All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Village Treasurer, are deemed to be confidential, except that 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.

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9. Editor's Note: See Ch. A600, Fees.

(3) The Assessor, Village Attorney, Village President and Village Finance Committee Chairperson.

(4) Such other public officials of the Village when deemed necessary.

Q. Confidentiality required. No person having an 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 permit any return or copy thereof to be seen or examined by any person, except as provided in Subsection P above.

R. Penalty. Any person who is subject to the tax imposed by this section who fails to obtain a permit, as required in Subsection D above, or who fails or refuses to permit the inspection of his records by the Village 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 be subject to a forfeiture not to exceed \$250 each day or portion thereof that such violation continues, and each day in violation is deemed to constitute a separate offense.