

**Board of Review**

*Meeting Notice and Agenda*

**Village of Cross Plains**

2417 Brewery Road, PO Box 97  
Cross Plains, WI 53528  
(608) 798-3241

5:00 pm – Monday, June 1, 2015

Assessor makes Open Book changes and signs the Assessment Roll.

- I. Call to Order and Roll Call
- II. Select a Chairperson and Vice-Chairperson of the Board of Review
- III. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wis. Stats.
- IV. Discussion and action to approve the minutes from the regular meeting held on July 14, 2014.
- IV. Hearings
  - Receiving signed objection form from objector. Form must include objector's opinion of value of property and specify the information used to arrive at that value. All questions should be answered.
  - Did Objector give 48 hour notice of intent to appear? If not, need to show good cause for not giving notice.
  - Did both Objector and assessor receive 48 hour notice of time of hearing? If not, do both waive the 48 hour notice?
  - Swear in Objector and Village Assessor
  - Hear evidence from Objector (facts and pertinent data only)
  - Hear defense by Village Assessor
  - Board asks pertinent questions about testimony given. Objector and Village Assessor may also ask questions.
  - Close the Hearing
- V. Deliberations for any Hearings
  - Each case will be considered separately. Village Assessor's valuation is presumed correct unless evidence presented in the Hearing proves it is not.
  - Decisions by roll call vote to be based only on oral testimony presented. The Board shall state the correct assessment and on what evidence the decision was based on.
  - No further testimony can be requested unless both Village Assessor and Objector are present (may subpoena witnesses) and the Hearing is reopened.
  - Roll Call Vote
- VI. Clerk makes any corrections to roll in red.
- VII. Report from Village Assessor on Assessment Changes and Ag Use Penalties
- VIII. Examine Assessment Roll
  - Affidavit signed by Village Assessor
  - Examine Real Estate portion of roll
  - Examine Personal Property portion of roll
- IX. Prepare and mail notices of decisions
- X. Adjournment

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the Village Hall at (608) 798-3241 or [matt@cross-plains.wi.us](mailto:matt@cross-plains.wi.us).

## VILLAGE OF CROSS PLAINS

2417 Brewery Road  
Cross Plains, WI 53528  
(608) 798-3241

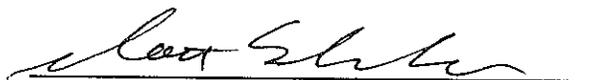
### *Open Book Notice*

Notice is hereby given that the Village Assessor will hold an Open Book of the Village's 2015 assessment records pursuant to Sec 70.45, Wis. Stats. The assessment roll will be open for examination on May 14, 2015 from 9:00 am to 11:00 am at the Village Hall, 2417 Brewery Road, Cross Plains, WI 53528.

The Village Assessor will be present and available to answer questions during the Open Book meeting. In addition, instructional information and objection forms will be available during this time. These documents will assist property owners in the event they find it necessary to schedule a hearing before the Board of Review. Property owners are strongly encouraged to attend the Open Book meeting before making an appearance before the Board of Review.

Please contact Village Assessor Associated Appraisal Consultants, Inc. at 800-721-4157 to set up an appointment.

Dated this day of April 30, 2015.



Matthew G. Schuenke  
Administrator/Clerk-Treasurer

## VILLAGE OF CROSS PLAINS

2417 Brewery Road  
Cross Plains, WI 53528  
(608) 798-3241

### *Board of Review Notice*

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Cross Plains of Dane County shall hold its first meeting on the 1<sup>st</sup> day of June, 2015 from 5:00 pm to 7:00 pm at 2417 Brewery Rd., Cross Plains, WI.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements in appearing before the Board:

- No person shall be allowed to appear before the board of review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the Assessor to view such property.
- After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about the person's objection except at a session of the Board.
- No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
- When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
- No person may appear before the Board of Review, testify to the Board by telephone or subject or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method; unless the person supplies the Assessor all of the information about the income and expenses, as specified in the Manual under Sec. 73.03(2a), that the Assessor requests. The Village of Cross Plains has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exemptions for persons using information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Section 19.35 (1) of the Wisconsin Statutes.

The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.

Dated this 21<sup>st</sup> day of May, 2015.



Matthew G. Schuenke  
Administrator/Clerk-Treasurer

**Board of Review Member Training Affidavit** Wisconsin Department of Revenue

Remaining time: 29:51

**Congratulations!**

Your filing was recorded at 2014-04-16 12:34:16.658

**Confirmation Number: 0735757** Keep a copy of this number for your records.**Save Your Document - Recommendation:** Save your document right away before the connection to this link closes. You can then view and print it later at your convenience.

- Right click [here](#) to save. (Left click if your mouse is configured for left-handed operations.)
- At the menu, select "Save Target As..." or "Save link As..."
- Save to your computer or a disk or CD. Note the name and where you saved it.

**View or Print Your Document** - Be sure to save it first, as you may lose connection to the link during this step.

- If you haven't already done so, you need to download the free [Adobe Acrobat Reader software](#) to view and [print](#) your document.
- [Need Help?](#)

If you do not save your document, this is the only time you will be able to [print a copy](#) of it. If you pass this page and later need a copy, you may request it from the Department of Revenue and pay the associated special handling fees.

Finished



**Affidavit of Attendance**

County of DANE  
State of Wisconsin

I, BILL BROSIUS {your name}, being first duly sworn do hereby state as follows:

1. That this affiant attended on behalf of the Town/Village/City of CROSS PLAINS County of DANE

2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city.

3. That this affiant met the certified training requirement by:

- Attending the Video program on \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Accessing a WisLine teleconference program on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Reviewing the WisLine video/CD and materials on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Completed the online WisLine program on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Attending a Board of Review training by JULIE HEIT, who has been certified to teach by the Department of Revenue, on the 11 day of MARCH, 2014.

Dated this 14 day of April, 2014.

Bill Brosius  
(Your signature)

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Town or Village Clerk or Town  
Chairperson or Notary Public  
My commission ends \_\_\_\_\_

(Give to town, village or city clerk with completed exam to retain on file for next two years.)

Note: Persons swearing to false information are subject to criminal fines or jail under § 946.32 and the Board of Review hearing and deliberations may be found invalid.

**Affidavit of Attendance**

County of Dane  
State of Wisconsin

I, Matt Schwanke {your name}, being first duly sworn do hereby state as follows:

1. That this affiant attended on behalf of the Town/Village/City of CP, County of Dane

2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city.

3. That this affiant met the certified training requirement by:

- Attending the Video program on \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Accessing a WisLine teleconference program on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Reviewing the WisLine video/CD and materials on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Completed the online WisLine program on the \_\_\_\_\_ day of \_\_\_\_\_, 2014
- Attending a Board of Review training by Joloe Helt, who has been certified to teach by the Department of Revenue, on the 14th day of April, 2014.

Dated this 15th day of April, 2014.

[Signature]  
(Your signature)

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Town or Village Clerk or Town  
Chairperson or Notary Public  
My commission ends \_\_\_\_\_

*(Give to town, village or city clerk with completed exam to retain on file for next two years.)*

*Note: Persons swearing to false information are subject to criminal fines or jail under § 946.32 and the Board of Review hearing and deliberations may be found invalid.*

# **Board of Review**

## *Meeting Minutes*

**Village of Cross Plains**  
2417 Brewery Road, PO Box 97  
Cross Plains, WI 53528  
(608) 798-3241

**Monday, July 14, 2014**  
**5:00 pm**

I. Call to Order and Roll Call

Chairperson Ketelboeter called the Board of Review to order at 5:00 pm.

Present: Trustees William Brosius, Doug Brunner, Judy Ketelboeter, Jay Lengfeld, Steve Schunk (arrived at 5:25 pm), Lee Sorensen, President Pat Andreoni, and Village Administrator/Clerk-Treasurer Matt Schuenke.

Also Present: Village Assessor Jeremie Klass.

II. Hearings

- None.

III. Deliberations for any Hearings

- None.

IV. Clerk makes any corrections to roll in red.

- No corrections were made during the Board of Review.

V. Report from Village Assessor on Assessment Changes and Ag Use Penalties

- The Village Assessor gave his report regarding changes in assessment from the previous year.

VI. Examine Assessment Roll

- The Board of Review examined the real estate and personal property portion of the roll.
- Following that review, the Village Assessor signed the affidavit which was attested by the Village Administrator/Clerk-Treasurer.

VII. Prepare and mail notices of decisions

- None.

VIII. Discussion and action to approve the minutes from June 10, 2013 and June 9, 2014 – A motion was made by Trustee Brunner, seconded by Trustee Sorensen, and unanimously carried by the Board of Review to approve the minutes from June 10, 2013 and June 9, 2014.

IX. Adjournment

A motion was made by Trustee Brosius, seconded by President Andreoni, and unanimously carried by the Board of Review to adjourn the meeting at 6:55 pm.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin boards in accordance with Open Meetings Law.

Respectfully submitted,

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Matthew G. Schuenke  
Village Administrator/Clerk-Treasurer

# **CHAPTER 7            FINANCE AND TAXATION**

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- 7.01        Municipal Budget**
- 7.02        Property Assessment Procedures**
- 7.03        Board of Review**
- 7.04        Preparation of Tax Roll; Calculation and Statement of Taxes**
- 7.05        Collection of Taxes**
- 7.06        Requests for Tax Increment Financing**
- 7.07        Tax Increment District Project Plan**

- (2) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or
- (3) If the fund is to be continued and the type of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

## **SECTION 7.02**

### **Property Assessment Procedures.**

- (a) **Appointment of Assessor.** The Village Assessor shall be appointed pursuant to Chapter 9, Civil Service, of this Code. In the alternative, a legal entity may be hired by the Village Board to make assessments of Village property. If this is done, an individual employee of the retained entity shall be designated as the Assessor for purposes of performing those functions which impose personal liability upon an assessor. Any individual serving must be certified pursuant to the standards and regulations established by the State Department of Revenue. The Assessor shall take and file the official oath.
- (b) **Valuation of Property.** Real property shall be valued by the Assessor in the manner specified in the Wisconsin Property Assessment Manual provided under Section 73.03(2a), Wis. Stats., from actual view or from the best information that the Assessor can practicably obtain, at the full value which could ordinarily be obtained therefore at private sale. In determining the value, the Assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value. If on the assessment date any person other than a governmental unit of Wisconsin owns real estate in which a Wisconsin governmental unit has retained mineral rights, timber rights or an easement or any similar interest in such real estate, the value of any such retained right shall be eliminated in determining the assessable value of such property, and such retained interest shall be excepted in the assessment description of such land and in any notice, tax certificate or tax deed following from any such assessment.
- (c) **Assessment Roll.**
  - (1) The Assessor, having fixed a value, shall enter the same opposite the proper tract or lot in the assessment roll. He shall segregate into the following classes on the basis of use and set down separately in proper columns the values of the land, exclusive of improvements, and the improvements in each class:
    - a. Residential.
    - b. Mercantile.
    - c. Manufacturing.

- d. Agricultural.
- (2) When the roll has been completed for the year, the Assessor shall deliver it to the Village Administrator/Clerk-Treasurer, who shall publish a Class 1 notice that the assessment roll is in his office and open for examination during an open book session or sessions to be held at a time approved by the Village Board.
- (d) **Confidentiality of Income and Expense Information Provided to Assessor.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 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 the 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 Section 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

**SECTION 7.03 Board of Review.**

- (a) **Makeup.** A Board of Review shall consist of all the members of the Village Board, the Village President and the Village Administrator/Clerk-Treasurer. The Assessor may never be a member of the Board of Review. Two members may hold a hearing, but a majority is required for a quorum when any final action is taken.
- (b) **Board of Review Proceedings.**
  - (1) **Time and Place of Meeting.** The Board of Review shall meet annually at any time during the 30 day period beginning on the second Monday of May, at the Village Municipal Building. A majority shall constitute a quorum, except that two members may hold any hearing of the evidence required to be held by such Board under Section 70.47(8) and (10), Wis. Stats., if the requirements of Section 70.47(9), Wis. Stats., are met.
  - (2) **Notice.** Notice of the time and place of meeting shall be posted by the Administrator/Clerk-Treasurer in at least three public places in the Village and on the door of the Village Municipal Building and published as a Class 1 notice at least 15 days before the meeting.
  - (3) **Open Meetings.** All meetings of the Board of Review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon or adopted at any closed session or meeting of the Board of Review.

- (4) **Sessions.**
- a. At its first meeting, the Board of Review shall receive the assessment roll and sworn statements from the Administrator/Clerk-Treasurer and prior to adjournment shall be in session at least one day for two hours for taxpayers to appear and examine such assessment roll and other assessment data and be heard in relation to the assessment. The Board of Review shall schedule for hearing each written objection that it receives during the first 2 hours of the meeting or that it received prior to the first meeting, shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the board during the first 2 hours of the meeting, and shows good cause for failure to meet the 48-hour notice requirement and files a written objection. The Board of Review may hear any written objections if the board gave notice of the hearing to the property owner and the assessor at least 48 hours before the beginning of the scheduled meeting or if both the property owner and the assessor waive the 48-hour notice requirement.
  - b. If the assessment roll is not completed, the Board shall adjourn for such time as is necessary to complete the roll and shall post a written notice on the outer door of the place of meeting stating to what time the meeting is adjourned.
- (5) **Adjournment.** The Board of Review may adjourn from time to time until its business is completed. If an adjournment is had for more than one day, a written notice shall be posted on the outer door of the Village Municipal Building stating to what time said meeting is adjourned.
- (6) **Records.** The Village Administrator/Clerk-Treasurer shall keep a record of all proceedings of the Board of Review.
- (7) **Duty of the Board of Review.** The Board of Review shall carefully examine the roll or rolls and correct all apparent errors in description or computation and shall add all omitted property as provided in Section 70.47(10), Wis. Stats. The Board of Review shall not raise or lower the assessment of any property except after hearing as provided below.
- (8) **Objections to Valuations.**
- a. Objections to the amount or valuation of property shall first be made in writing and filed with the Administrator/Clerk-Treasurer prior to the convening of the initial meeting of the Board of Review. All objections shall be filed within such time unless failure to file within such time is waived by the Board of Review upon a showing of good cause for such failure. The Board of Review may require such objections to be submitted on forms approved by the Department of Revenue. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written

objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before said Board of Review, under oath, of all of his property liable to assessment in the Village and the value of that property.

- b. No person shall be allowed to appear before the Board of Review nor to contest the amount of any assessment of property if he has refused a reasonable written request by registered mail of the Assessor to view the property.
- c. Upon receipt of an objection, the Board of Review shall establish a time for hearing the objection. At least 48 hours' notice of the time of hearing must be given to the objector or his attorney and to the Village Attorney and Assessor. Where all parties are present and waive such notice in the minutes, the hearing may be held forthwith.

(9) **Hearing.** The Board of Review shall hear upon oath all persons who appear before it in relation to the assessment and on such hearing shall proceed as follows:

- a. The Administrator/Clerk-Treasurer shall swear all persons testifying before it in relation to the assessment.
- b. The owner or his representatives and his witnesses shall first be heard.
- c. The Board of Review may examine under oath such persons as it believes have knowledge of the value of such property.
- d. The Board of Review may and upon request of the Assessor shall compel the attendance of witnesses and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.
- e. All proceedings shall be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the Village. The Board of Review may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. If the proceedings are taken by a recording device, the Administrator/Clerk-Treasurer shall keep a list of persons speaking in the order in which they speak.
- f. The Administrator/Clerk-Treasurer's notes, written objections and all other material submitted to the Board of Review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least seven years and shall be available for public inspection, and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at the requester's expense.
- g. The Assessor or his authorized representative shall attend all hearings before the Board of Review and under oath submit to

examination and fully disclose to the Board such information as he may have touching the assessment and any other matters pertinent to the inquiry being made.

(10) **Correction of Assessments.**

- a. From the evidence before it the Board of Review shall determine whether the Assessor's valuation is correct. If determined to be too high or too low, it shall raise or lower the same accordingly. A majority of the members of the Board of Review shall constitute a quorum for purposes of making such determination, and a majority vote of the quorum shall constitute the determination. In the event that there is a tie vote, the Assessor's valuation shall be sustained.
- b. A Board of Review member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member heard all the evidence or received and read or heard a record of all the evidence.

(11) **Summary of Proceedings and Entry of Corrections.**

- a. After the Board of Review has completed its determinations, the Administrator/Clerk-Treasurer shall prepare a summary of the proceedings and determinations, on forms prescribed by the Department of Revenue, which shall include the following information:
  1. Name of taxpayer;
  2. Description or designation of the property subject to the objection;
  3. Amount of the assessment about which taxpayer objected;
  4. Names of any persons who appeared on behalf of taxpayer; and
  5. Board of Review determination on taxpayer's objection.
- b. The Administrator/Clerk-Treasurer shall make all corrections to the assessment roll ordered by the Board of Review. When any valuation of real property is changed he shall enter the valuation fixed by the Board of Review in red ink in the proper class above the figures of the Assessor, and the figures of the Assessor shall be crossed out with red ink.
- c. The Assessor shall annex to the completed assessment roll, before the meeting of the Board of Review, the affidavit of the Assessor in the form prescribed in Section 70.49(1), Wis. Stats. The value of all real and personal property entered into the assessment roll to which such affidavit is attached shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other.

- d. The Assessor shall, on or before the first Monday in April, deliver the assessment roll so completed and all the sworn statements and valuations of personal property to the Village Administrator/Clerk-Treasurer who shall file and preserve the same in his office.
- (12) **Appeal.** Except as provided in Sections 70.47, 70.85 and 74.37, Wis. Stats., appeal from the determination of the Board of Review shall be by an action for certiorari commenced within 90 days after the taxpayer receives notice of the Board of review's decision. Appeals shall be consistent with Section 70.47(13) stats.
- (13) **Tax Payments.** In the event that the Board of Review has not completed its review or heard an objection to an assessment prior to the date the taxes predicated upon such assessment are due, or in the event there is an appeal to the court, the time for payment of such taxes as levied is the same as provided in Ch. 74, Wis. Stats., and if not paid in the time prescribed such taxes are delinquent and subject to the same provisions as other delinquent taxes.
- (14) **Assessment by Board of Review.** If the Board of Review has reason to believe, upon examination of the roll and other pertinent information, that other property, the assessment of which is not complained of, is assessed above or below the general average of the assessment of the taxation district or is omitted, the Board of Review may take action pursuant to Section 70.47(10), Wis. Stats.

**SECTION 7.04      Preparation of Tax Roll; Calculation and Statement of Taxes.**

- (a) **Tax Roll.**
  - (1) From the assessment roll when so corrected, the Village Administrator/Clerk-Treasurer shall make out the tax roll. It shall consist of, in separate opposite columns:
    - a. A complete list of all the taxable real property in the Village, except as herein directed, in regular order as to lots and blocks and sections and parts of sections, by the proper corrected descriptions.
    - b. The name of the person to whom assessed.
    - c. The ascertained evaluation.
    - d. The number of the school district in which the property subject to taxation is located.
  - (2) Public lands sold and not patented and lands mortgaged to the state shall be separately entered under a proper heading.
- (b) **Tax Bill.** The Village Board may direct the Village Administrator/Clerk-Treasurer to aggregate the state, county and local taxes in a single composite column in the tax roll opposite the parcel or tract of land against which the tax is levied. If such is done, each tax bill or receipt shall show the purpose for which such taxes are to be used, giving the percentage for state, county and local taxes.

- (c) **Local Taxes.** Upon receipt of the certificate of the apportionment from the County Clerk, the Village Administrator/Clerk-Treasurer shall, upon a uniform percentage, calculate and carry out in one item opposite to each valuation in the tax roll the amount required to be raised upon such valuation to realize in the Village the whole amount of state, county, school and other taxes so certified, together with such Village and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the Village, and all other taxes, if any, including taxes to pay judgments, in separate column opposite the valuation of the property to be charged.
- (d) **Special Assessments.** All special assessments shall be carried out on the tax roll in a separate column or columns opposite the lots or tracts upon which the same may be a lien, and the Village Administrator/Clerk-Treasurer shall have the same authority with reference thereto as if the amount of such lien was a general tax.
- (e) **Taxes on Village.** The Village Administrator/Clerk-Treasurer shall enter upon said roll a statement showing the several amounts of taxes levied upon the Village and for what purpose.

**SECTION 7.05 Collection of Taxes.**

- (a) **Tax Roll.** The Administrator/Clerk-Treasurer shall complete the tax roll, on or before the third Monday in December. Thereupon, the Administrator/Clerk-Treasurer shall post notices in three or more public places that the tax roll is in his hands for collection. Such notice shall specify how and when taxes must be paid.
- (b) **Payment.**
  - (1) All taxes on Real Property and on improvements on leased land shall be paid in one of the following ways:
    - a. In full to the Village Administrator/Clerk-Treasurer on or before January 31.
    - b. In two equal installments, with the first installment payable as set forth in subsection (a) above and the second installment payable to the County Treasurer on or before July 31.
    - c. If the total property tax levied on a parcel is less than \$100.00, it shall be paid in full on or before January 31.
  - (2) The Village Board may allow property owners to pay real estate taxes and special assessments in three or more installments by adopting a separate ordinance on or before August 15 of the year for which the taxes are levied (year prior to due date).
- (c) **Postmarking by Due Date; Timely Payment.** Whenever a payment is required to be made by a taxpayer on or before a certain date, such payment shall be considered timely made if mailed in a properly addressed envelope with postage duly prepaid, which envelope is postmarked before 12:00 midnight of the last date prescribed for the making of such payment and if received by the proper official to whom directed within five days of such prescribed date.