

CHAPTER 7 FINANCE AND TAXATION

- 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**

CHAPTER 7 FINANCE AND TAXATION

SECTION 7.01 **Municipal Budget.**

- (a) **Creation.** The Village of Cross Plains shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold at least one public hearing thereon. A summary of the budget as set forth below and notice of the place where the budget in detail is available for public inspection shall be published as a Class 1 notice under Ch. 985, Wis. Stats. at least 15 days prior to the time of the public hearing.
- (b) **Contents of Budget.**
 - (1) The Village budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during said ensuing year.
 - (2) The budget shall show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year.
 - (3) The budget shall also show, for information purposes, by fund, all anticipated unexpended or unappropriated balances and surpluses.
- (c) **Budget Summary.**
 - (1) The budget summary shall include all of the following for the proposed budget and the budget in effect and shall also include the percentage change between the budget of the current year and the proposed budget:
 - a. For the general fund, all expenditures as follows:
 - 1. General government.
 - 2. Public safety.
 - 3. Public works.
 - 4. Health and human services.
 - 5. Culture, recreation and education.
 - 6. Conservation and development.
 - 7. Capital outlay.
 - 8. Debt service.
 - 9. Other financing uses.
 - b. For the general fund, all revenues from the following sources:
 - 1. Taxes.
 - 2. Special assessments.
 - 3. Intergovernmental revenues.
 - 4. Licenses and permits.
 - 5. Fines, forfeitures and penalties.

6. Public charges for service.
 7. Intergovernmental charges.
 8. Miscellaneous revenue.
 9. Other financing sources.
- c. Revenue and expenditure totals for each impact fee that is imposed by the Village.
 - d. All beginning and year end governmental and proprietary fund balances.
 - e. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.
 - f. Revenue and expenditure totals, by fund, for each governmental fund and for each proprietary fund and the revenue and expenditure totals for all funds combined.
 - g. An itemization of proposed increases and decreases to the current year budget due to new or discontinued activities or functions.
- (d) **Public Hearing.** Prior to the adoption of the proposed budget, a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the Village shall have the opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
- (e) **Amendments to the Budget.** The amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in the budget may not be changed unless authorized by a vote of 2/3 of the entire membership of the Village Board. The Village Board shall cause to be published a Class 1 notice under Ch. 985, Wis. Stats., within 10 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto.
- (f) **Liability Reserve Fund.**
- (1) The Village Board may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The Village Board may allow the amount appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that would be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to the operating account for such payments. No other transfer may be made from the fund except in accordance with the procedure specified in Subsection (e) above and unless:

- (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.

- (d) **Administrator/Clerk-Treasurer's Settlement.** On or before January 15 and on or before the 15th day of each month following, the Village Administrator/Clerk-Treasurer shall settle for all collections made by him on taxes and assessments pursuant to Sections 74.23, 74.25, 74.27 and 74.29, Wis. Stats. .

SECTION 7.06 Requests for Tax Increment Financing

Requests for tax increment financing through Tax Increment Districts within the Village of Cross Plains shall be subject to the procedure and application outlined in the Village of Cross Plains Tax Increment Financing Application, which is on file with the Village Administrator/Clerk-Treasurer. All requests for funding shall be required to follow this application in the absence of other programs established by the Village Board to fund development or redevelopment within Village tax Increment Districts. The Village Board reserves the right to enact additional requirements or request additional information from applicants is the Board deems necessary.

SECTION 7.07 Tax Increment District Project Plan

- (a) Prior to the approval of a project plan for a tax increment district under Section 66.1105(4)(g), Wis. Stats., the Village Board shall submit to the electorate a binding referendum for approval of the project plan. The wording of any referendum shall provide the specific purpose of the proposed tax increment district, its location, and the estimated project costs. Failure of the binding referendum shall preclude the Village from proceeding with the project plan, or creation resolution under Section 66.1105(4)(gm), Wis. Stats.
- (b) This section is intended to complement the provisions of Section 66.1105, Wis. Stats., by adding a referendum requirement to the procedures required to create a tax increment district.
- (c) The terms of this Ordinance do not apply to any amendments to a project plan for a tax increment district under Section 66.1105(4)(h), Wis. Stats.,