

**CHAPTER
2**

FINANCE AND TAXATION

(Created During Recodification 2001-LGRS)

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2.01 ANNUAL BUDGET PROCEDURES.

(1) **PREPARATION.** The Village Board shall be responsible for the preparation of the proposed budget as required under §65.90, Wis. Stats.

(a) **Assistance.** In preparing the budget the Village Board may provide for assistance by any person.

(b) **Hearing.** The Village Board shall conduct the annual budget hearing as required in §65.90(3)(a), Wis. Stats., and shall adopt the annual budget only after conducting said hearing.

(2) **AMENDMENTS.** The annual Village Budget may be amended by the Village Board as provided in §65.90(5), Wis. Stats.

2.02 ANNUAL FINANCIAL STATEMENT. See §64.34, Wis. Stats.

2.03 KEEPING FINANCIAL RECORDS. See §61.26, Wis. Stats.

2.04 CLAIMS AGAINST VILLAGE.

(1) GENERAL PROCEDURE.

(a) Claims for money against the Village or against officers, officials, agents or employees of the Village arising out of acts done in their official capacity shall be filed with the Village Clerk/Treasurer

(b) The Village Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under §893.80(1)(b), Wis. Stats.

(2) ALTERNATIVE PROCEDURE.

(a) This section provides procedures for approving financial claims against the Village which are in the nature of bills and vouchers. Payments made hereunder may be made from the Village Treasury under §66.042, Wis. Stats., after the Village Clerk/Treasurer has reviewed and approved in writing each bill or voucher as a proper charge against the treasury, after having determined that:

1. Funds are available under the Village Budget to pay the bill voucher.

2. The item or service covered by the bill or voucher has been duly authorized

3. The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.

4. The claim appears to be a valid claim against the Village.

(b) The Village Clerk/Treasurer may require submission of proof to determine compliance with the conditions under par. (a) 1. to 4.

(c) The Village Clerk/Treasurer shall file with the Village Board at least monthly a list of the claims approved, showing the date paid, name of claimant, purpose and amount.

(3) COURT ACTIONS TO RECOVER CLAIMS. Nothing in subs.(2) shall affect the applicability of §893.80, Wis. Stats. No action may be brought or maintained against the Village upon a claim unless the complaint complies with §893.80, Wis. Stats.

2.05 DISBURSEMENT FROM VILLAGE TREASURY. Disbursement from the Village Treasury shall be made in accordance with §66.042(1) to (5), Wis. Stats.

2.06 PUBLIC DEPOSITORY.

(1)_DESIGNATION. The Village Board shall, from time to time, designate one or more public depositories for depositing the funds of the Village. The Clerk/Treasurer and the Clerk/Treasurer's surety are not liable for loss, as defined under §34.01(2), Wis. Stats., of money deposited in the name of the Village in a designated public depository. Interest accruing from Village money in a public depository shall be credited to the Village.

(2) ANNUAL STATEMENT. Each institution designated hereunder, shall submit annual statements of financial condition to the Village Clerk/Treasurer.

2.07 VILLAGE TAXES.

(1)_GENERAL AND LIMITED AUTHORITY. The Village Board shall, on or before December 15 in each year, by resolution, determine the amount of corporation taxes to be levied and assessed on the taxable property in the Village for the current year. Before levying any tax for any specified purpose, exceeding one percent of the assessed valuation aforesaid, the Village Board shall, and in all other cases may in its discretion, submit the question of levying the same to the Village electors at any general or special election by giving 10 days' notice thereof prior to such election by publication in a newspaper published in the Village, if any, and if there is none, then by posting notices in 3 public places in said Village, setting forth in such notices the object and purposes for which such taxes are to be raised and the amount of the proposed tax.

(2) STREET AND SIDEWALK IMPROVEMENT TAX. For the purpose of improving the streets, making and improving sidewalks and crosswalks and setting out shade and ornamental trees in the Village, the Village Board may levy a tax in addition to the highway tax provided for in sub. (3) and §61.46(2), Wis. Stats., and the amount fixed shall be levied, certified and collected as provided in Wisconsin statutes. All moneys so collected shall be paid to the Village Clerk/Treasurer and expended under the direction of the Board of Trustees.

(3) HIGHWAY. The Village Board shall, at the same time and in like manner, determine the amount, if any, of highway tax to be levied and collected in the Village for the current year. Such highway tax shall thereafter be assessed and collected by the Village Clerk/Treasurer at the time and in the manner provided for the collection of other Village taxes; and such highway tax shall be kept as a separate fund, and shall be expended under the direction of the Village Board in the improvement of the streets, highways and bridges in the Village.

2.08 PAYMENT FOR PUBLIC WORKS: SPECIAL ASSESSMENTS. The Village Board may levy and collect a special assessments and charges under §66.60, Wis. Stats., to pay for all or part of the cost of any public work or improvement. Special assessments may be paid under §66.54, Wis. Stats. Reassessments shall be under §66.635, Wis. Stats.

2.12 ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS.

(1) PURPOSE AND INTENT. It is the declared intent of this section that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this ordinance within 15 business days of the payment. Further it is the declared intent that this policy shall be in full force and effect upon adoption by the Village Board, with the purpose of complying with §74.03(2), Wis. Stats., (as adopted by 1997 Wis. Act 315).

(2) AUTHORITY. This section is adopted pursuant to the authority granted to village boards under §60.044, Wis. Stats., to enact an alternative system for approving financial claims against the village or city other than claims under §893.80, Wis. Stats.

(3) REQUIRED PROCEDURES OF TREASURER UPON PAYMENT OF EXCESS AMOUNT OVER TAX BILL AMOUNT. Pursuant to §61.26, Wis. Stats., upon receipt of tax payment in excess of the tax bill the village treasurer shall deposit as soon as practicable all payments in the name of the village in public depositories designated by the village board. Upon verification by the village treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten days (suggest ten days at maximum) after depositing, the treasurer shall notify the village clerk in writing the name and mailing address, of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the day payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.

(4) REQUIRED PROCEDURE OF CLERK UPON NOTIFICATION FROM TREASURER OF EXCESS PAYMENT OF TAX BILL AMOUNT.

- (a) Upon written notification from the village treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the village clerk shall issue the normal voucher or authorization for payment of the refund of the excess amount over the tax bill amount upon finding the following:
1. Funds are available to pay the bill, assuming the tax payment has cleared and not been returned as is evidenced by the treasurer's notice.
 2. The village board has authorized the refund of excess tax payments as established by the adoption of this ordinance.
 3. The refund is due in the amount noticed by the village treasurer as a tax payment in excess of the amount of the tax bill.
 4. The refund is a valid claim against the village, being a payment in excess of the tax bill amount.
- (b) Further the village clerk/treasurer shall prepare monthly, to be submitted to the village board at each monthly board meeting, a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a refund for excess tax payment.

(5) ISSUANCE OF DISBURSEMENT FROM LOCAL TREASURY. Upon approval of a claim (or proper authorization) by the Village clerk under the procedures listed in Sec. 4 of this ordinance, a refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved shall be written by the village treasurer countersigned as required by Sec. 66.042 of Wis. Statutes by the village clerk and village treasurer, unless facsimile signature approved by the village board is used, shall be issued not later than 15 business days from the date the tax payment was received by the village treasurer as noticed by the village treasurer in Sec. 3 of this ordinance.

(6) MAILING OR DELIVERY OF REFUND CHECK TO TAXPAYER/CLAIMANT. Upon issuance of the proper countersigned refund check, pursuant to the procedures in this section, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known mailing address of the taxpayer/claimant by the Village Clerk/Treasurer.

Special Note For Villages: Sec. 66.044(3) of Wis. Statutes states that for cities and villages if an alternative claim procedure is used the ordinance must provide for an annual detailed audit of its financial transactions.

(7) Pursuant to §66.044(3), Wis. Stats., the Village board hereby be required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the village board.

(8) Pursuant to §66.044(4), Wis. Stats., the Village shall have the Village Clerk/Treasurer covered by a fidelity bond of not less than \$5,000.

Note: Section 2.12 is recreated and renumbered from Ordinance No. 1998-8.

2.14 TAX INCREMENTAL DISTRICT

(1) **CREATION OF THE TAX INCREMENTAL DISTRICT.** For the purpose of promoting industrial development in the Village, a tax incremental district, (the "District") is created in the Village effective as of January 1, 1993, pursuant to Section 66.46, Wis. Stats.

(2) **BOUNDARIES OF THE DISTRICT.** The boundaries of the District shall be as described on the map as attached as Exhibit A to Resolution 1993-4 and as is on file in the Village Clerk/Treasurer's Office.

(3) **NAME OF THE DISTRICT.** The District shall be known as "Tax Incremental District Number One, Village of Brownsville, Wisconsin."

(4) **FINDINGS WITH RESPECT TO THE District.** The Village Board makes the following findings with respect to the District:

(a) A map showing the existing land use in the District as attached to the enabling Resolution as Exhibit B (Resolution 1993-4) is adopted by reference as if included herein, a copy of same being on file in the office of the Village Clerk/Treasurer.. As indicated by that map, not less than 50%, by area, of the real property within the District is suitable for "industrial sites" within the meaning of §66.52, Wis. Stats., and has been zoned for industrial use.

(b) The improvement of the area in the District which is suitable for industrial sites is likely to enhance significantly the value of substantially all of the other real property in the District.

- (c) The project costs described in the Project Plan for the District directly serve to promote industrial development in the Village.
- (d) The aggregate value of equalized taxable property of the District does not exceed 7% of the total value of equalized taxable property within the Village.
- (e) All real property within the District that is suitable for industrial sites and is zoned for industrial use will remain zoned for industrial use for the life of the District.

Note: Section 2.14 is recreated and renumbered from Resolution No. 1993-4.

2.20 ALLOWING FOR PAYMENT OF PUBLIC IMPROVEMENTS IN TIF DISTRICTS. (Was Ordinance No. 1993-2)

(1) The Plan Commission may recommend and the Village Board may approve variation from the percentages set forth in sec. 12.04(3), and may allow for Village payment for public improvements for sanitary sewers, storm sewer, watermain extensions, sidewalks, curbs and gutters, street surfacing, and other necessary public improvements related thereto, in specific cases in which the Village intends to utilize Tax Incremental Financing and enters into a Development Agreement with a developer.