

CHAPTER 3

FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to §70.65(2), Wis. Stats., the Clerk-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.

(2) **RATES STAMPED ON RECEIPTS** (Rep. & Recr. Ord. #106). Pursuant to §74.08(1), Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for State, County, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Clerk-Treasurer. The Clerk-Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, County, school, local or other purposes. Pursuant to §70.665, Wis. Stats., the tax statement and receipt shall show the tax allocable to the property if there was no distribution of any State tax credit, school aids, V.T.A. District aids, highway aids and State shared revenue; the estimated amounts taxing districts and allocable to the property; the aggregate net tax rate and net tax; and the assessed value and fair market value of the property. Pursuant to §70.09(3)(a), Wis. Stats., only uniform tax bills and receipts prescribed by the Department of Revenue may be used after January 1, 1988.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED.

(1) **BOND ELIMINATED.** The Village elects not to give the bond on the Clerk-Treasurer as provided for by §70.67(1), Wis. Stats.

(2) **VILLAGE LIABLE FOR DEFAULT OF CLERK-TREASURER.** Pursuant to §70.67(2), Wis. Stats., the Village shall pay, in case the Clerk-Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Clerk-Treasurer to the County Treasurer.

3.03 BUDGET PROCEDURE.

(1) Annually, on or before October 1, each officer, department or board shall file with the Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such 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 such officer, department or board during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk-Treasurer and shall be designated as the "departmental estimates" and shall be as nearly uniform as possible for the main divisions of all departments.

(2) The Village President shall consider such departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for such department or activity.

(3) On or before November 20 each year, the Village President, with the assistance of the Clerk-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:

(a) 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.

(b) (Am. Ord. #106) (Am. Ord. #125) 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.

(c) 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.

(d) 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.

(3a) (Create Ord. #125) BUDGET SUMMARY. The Clerk-Treasurer shall prepare a summary of the budget and shall publish the notice required under §65.90(3)(a), Wis. Stats. Pursuant to §65.90(3)(b), Wis. Stats., the budget summary shall include the following:

(a) All expenditures, by major expenditure category.

(b) All revenues, by major revenue source.

(c) Any financing source and use not included under pars. (a) and (b) above.

(d) All beginning and year-end fund balances.

(4) The Village President shall submit to the Board, at the time the annual budget is submitted, the draft of an appropriation 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.

(5) The Village Board may pursuant to §65.90(5), Wis. Stats., upon the recommendation of the Finance Committee or upon its own motion, at any time by a 2/3 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.

(6) 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 in sub (5) of this section. 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.

3.04 CLAIMS. All claims shall be reviewed by the Clerk-Treasurer and approved by the Village Board before payment, except that the Clerk-Treasurer may make such immediate payments as may be necessary for weekly or semi-monthly payrolls, social security and health and life insurance premiums, contracted services and utility bills.

3.05 PURCHASES. No equipment or supplies shall be purchased by any person unless previously budgeted and approved by the appropriate committee chairmen, or approved by the Village Board. However, emergency purchases not to exceed \$500 may be approved by the Village President.

3.06 ORDER CHECKS, EXECUTION OF. All disbursements of the Village shall be by order check which shall not be valid unless signed by the Clerk-Treasurer and countersigned by the Village President.

3.07 DELINQUENT PERSONAL PROPERTY TAXES. (cr. Ord. #110). Pursuant to §74.80(2)(a), Wis. Stats., the Village Board hereby imposes a penalty of 0.5% per month or fraction of a month, in addition to the interest imposed under §74.80(1), Wis. Stats., on any overdue or delinquent personal property taxes.

3.08 ROOM TAX. (CR Ord. #200)

(1) DEFINITIONS.

(a) “Gross Receipts” has the meaning given in Wis. Stat. sec. 77.51(4), which are realized from the furnishing, at retail, of hotel or motel rooms or lodging to transients.

(b) “Hotel” and “Motel” have the meanings given in Wis. Stat. sec. 77.52(2)(a)1.

(c) “Transient” has the meaning given in Wis. Stat. sec. 77.52(2)(a)1.

(d) “Commission” shall mean the “Tourism Promotion and Development Commission” established pursuant to Wis. Stat. sec. 66.0615(1)(a).

(e) “Tourism” has the meaning given in Wis. Stat. sec. 66.0615(1)(e).

(f) “Tourism Entity” has the meaning given in Wis. Stat. sec. 66.0615(1)(f)

(2) IMPOSITION OF TAX. A tax is hereby imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators or other persons furnishing accommodations that are available to the public, regardless of whether membership is required for the use of the accommodations. Such tax shall be at the rate of 4% of the Gross Receipts. Such tax shall not be subject to the selective tax imposed by Wis. Stat. sec. 77.52(2)(a)1 and may not be imposed on sales to the federal government and persons listed under Wis. Stat. sec. 77.54(9a).

(3) COLLECTION OF TAX AND REPORTING REQUIREMENTS.

(a) The tax imposed in this section shall be paid on a quarterly basis, with the quarters of the year ending on March 31, June 30, Sept 30 and December 31 of each year.

(b) Persons subject to the tax shall file a room tax return within 30 days after the end of each quarter and shall pay the applicable tax with the return. All returns and payments of room taxes shall be filed with and made to the Village Treasurer. The room tax return forms shall be as prescribed by the Village Treasurer.

(4) ALLOCATION OF TAX. Funds received from the room tax shall be allocated and used as follows:

(a) 30% of the total amount collected shall be retained by the Village of Belmont as reimbursement for the costs of administering and overseeing the room tax program and for community projects.

(b) 70% of the total amount collected shall be paid to the Commission to be used only to promote and develop tourism in the Village of Belmont, Wisconsin.

(5) ADMINISTRATION. The Village Treasurer shall administer the room tax program. Payments to the Commission shall be made by the Village Treasurer within 45 days after receipt of room tax proceeds. The Village Treasurer shall prepare an annual report to the Village Board by March 15 of each year showing the total amounts collected and the disbursement of such amounts as heretofore provided.

(6) PERMIT. Every person subject to the tax shall file an application with the Village Clerk for a permit to operate a hotel or motel within the Village of Belmont within 15 days of the effective date of this ordinance or at least 30 days prior to the commencement of operation of a hotel or motel within the Village of Belmont. The application shall be upon a form prescribed by the Village Treasurer. The permit shall not be assignable and shall be valid only for the person in whose name it is issued and only for the place designated in the permit and shall expire when the hotel or motel for which it is issued ceases business. The permit shall be displayed in a public place on the premises.

(7) LIABILITY FOR ROOM TAX. The person to whom a permit has been issued shall be liable for any and all amounts of tax imposed under this section. Upon termination of business by any person to whom a permit is issued, and tax for that portion of the quarter in which the business was operated shall become immediately due and payable, and any tax due must be paid before a permit may be issued to any person to operate a hotel or motel at the same location.

(8) AUDIT. Whenever the Village of Belmont has probable cause to believe that the correct amount of room tax has not been assessed or that the return of any person to whom a permit has been issued is not correct, the Village Treasurer or his designee may inspect and/or audit the financial records of such person and shall determine and assess the correct tax due.

(9) ESTIMATED ASSESSMENT. If any person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form, and within the time prescribed, the Village Treasurer shall make, according to his or her best judgment, an estimate of the amount of the gross receipts received by such person and shall compute and assess the amount of tax required to be paid, based upon such estimate. No refund or modification of the payment determined may be granted until such person files a correct room tax return and permits the Village of Belmont to inspect and audit his or her financial records under subsection (8).

(10) INTEREST. All delinquent room taxes shall bear interest at the rate of 1% per month for every month or portion of a month during which such taxes are delinquent. No interest shall be payable by the Village on overpayments of tax. All interest collected under this section shall be retained by the Village of Belmont.

(11) CONFIDENTIALITY. All returns and other information provided by any person under this ordinance shall be confidential and may be disclosed by the Village Treasurer only to the following: the person who filed the return or his or her authorized agents, successors and assigns; persons using the information in the discharge of the duties of their office or in the discharge of duties imposed upon them by law; any person designated by court order. This disclosure prohibition does not include the dissemination by the Village Treasurer of aggregate amounts of tax received from all hotels and motels within the Village.

(12) REVOCATION OF PERMIT AND OPERATION OF HOTEL OR MOTEL WITHOUT PERMIT.

(a) No person may operate a hotel or motel within the Village of Belmont without the permit required by this section. Enforcement of this prohibition may be by application to the appropriate court for an injunction or other lawful relief or by any other means provided by law.

(b) Any permit required under this section may be revoked by the Village Board upon written notice to the hotelkeeper to whom it was issued for one or more of the following reasons:

1. failure to file a return or pay the tax due within 45 days after the due date for filing the return and payment of the tax;
2. filing a return which contains false information;
3. refusing to permit the Village of Belmont to inspect and audit the financial records of the person subject to the tax.

(13) PENALTIES FOR CERTAIN VIOLATIONS.

(a) Any person who fails to comply with a request to inspect and audit such person's financial records as provided in subsection (8) of this ordinance shall be subject to a forfeiture not to exceed 5% of the tax imposed under subsection (2), plus court costs and assessments. The forfeiture schedule is as follows:

1. Failure to comply for 1-7 days: 1%.
2. Failure to comply for 8-14 days: 2%.
3. Failure to comply for 15-21 days: 3%.
4. Failure to comply for 22-28 days: 4%.
5. Failure to comply for more than 28 days: 5%.

(b) Any person who fails to pay the room tax due under subsection (2) or (9) shall be subject to a forfeiture in the amount of 25% of the room tax due for the previous year or \$5,000.00, whichever is less, plus court costs and assessments.

(c) Any person who violates either subsection (11) or (12)(a) of this ordinance shall be subject to a forfeiture of not less than \$100.00 nor more than \$500.00, plus court costs and assessments. The bond amount for a first offense shall be \$100.00 and the bond amount shall be \$250.00 for the second and subsequent offenses. Court costs and assessments shall be added to these amounts.