

TITLE 3

Finance and Public Records

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CHAPTER 1

Finance

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SEC 3-1-1 PREPARATION OF TAX ROLL AND TAX RECIIIFTS.

Pursuant to Sec. 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.

State Law Reference: Sections 70.65 and 74.08, Wis. Stats.

SEC. 3-1-2 REFUNDS FOR TAX PAYMENTS IN EXCESS OF TAX BILL
AMOUNTS

- (a) It is the declared intent of this ordinance 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 of the Village Board, with the purpose of complying with Sec. 74.03(2) of Wis Statutes (as adopted by 1997 Wis. Act 315).
- (b) This ordinance is adopted pursuant to the authority granted to village boards under Sec. 60.044 of Wis Statutes to enact an alternative system for approving financial claims against the village other than claims under Sec.893.80 of Wis Statutes.
- (c) Pursuant to Sec.61.26 of Wis Statutes upon receipt of tax payments 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 deposited has cleared and not been returned as insufficient funds, but not later than 10 days after depositing, the Treasurer shall notify the Village Clerk in writing: the name and mailing address of the tax payer 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 date payment was received, and a statement that the payment as made has cleared and not been returned for insufficient funds.
- (d) 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 approve a claim as a proper charge against the village treasury, and endorse his or her approval on the claim after determining that the following conditions have been complied with:
1. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned as is evidenced by the Treasurer's notice.
 2. The village board has authorized the refund of excess tax payment 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.
- Further, the Village Clerk, shall prepare monthly and file with the village board 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 payment of a refund for excess payment.
- (e) Upon approval of the claim (or proper authorization) by the Village Clerk under the procedures listed in sub.(d) 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 sub.(c) of this ordinance.

- (f) Upon issuance of the proper countersigned refund check, pursuant to the procedures in this ordinance, 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.
- (g) Pursuant to Sec. 66.044(3) of Wis Statutes, the village board is hereby required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licenses under Chapter 442 of Wis Statutes and designated by the village board.

SEC. 3-1-3 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) **Bond Eliminated.** The Village of Nichols elects not to give the bond on the Village Treasurer, as provided for by Sec. 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Sec. 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Clerk acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

State Law Reference: Sec. 70.67, Wis. Stats.

SEC. 3-1-4 VILLAGE BUDGET.

- (a) **Departmental Estimates.** When requested by the Village Clerk, each officer and committee shall annually file with the Village Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Village Clerk and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Village Board shall consider such estimates in consultation with the appropriate official and develop a budget amount for such department or activity.
- (c) **Form of Proposed Budget**
 - (1) The actual expenditures of each activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or

decrease as compared with actual and estimated expenditures for the current 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 estimate 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.**

