

**CHAPTER 22 - FINANCE**

**22.01 ASSESSMENT OF TAXES**

(1) Village Assessor. The Village assessor shall be appointed in the manner prescribed by §2.02(1) of this code.

(2) Aggregate Tax Stated on Roll. Pursuant to Wis. Stats. §70.65(2)(1977), the village clerk 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 of 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, firm or corporation against whom the tax is levied.

(3) Rates Stamped on Receipts. Pursuant to Wis. Stats. §74.08(1) (1977), 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 village treasurer. The 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.

(4) Interest and Penalty. Pursuant to §74.80(2), Wis. Stats. the Village shall impose a penalty of 0.5% per month, or a fraction of a month, on any overdue or delinquent real estate taxes, personal property taxes, or special assessments. This penalty shall apply to all such taxes or assessments that become overdue or delinquent on or after January 1, 1982, and that are overdue or delinquent on the effective date of the ordinance or any date thereafter. This 0.5% monthly penalty is in addition to the 1% monthly interest assessed on overdue or delinquent real estate taxes, personal property taxes, and special assessments that is imposed pursuant to §74.80(1), Wis. Stats.

**22.02 CLAIMS AGAINST VILLAGE**

(1) Claims to be Audited by Clerk. All claims against the Village Treasury shall be audited by the village clerk. The clerk shall approve such claims only when the following conditions have been complied with:

- (a) That funds are available therefor.
- (b) That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission.
- (c) That the term or service has been actually supplied or rendered in conformity with such authorization.

(d) That the claim is just and valid pursuant to law.

(2) Submission of Proof. The Village Clerk may require the submission of such proof and evidence as in his discretion he deems necessary to determine if a claim meets the requirements of (1) of this section.

(3) Clerk to Issue Monthly Report. At each regular monthly meeting of the Village Board, the Village Clerk shall submit a list of the claims approved since his last report, showing the date paid, name of claimant, purpose and amount.

(4) Annual Audit. The financial transactions and accounts of the Village shall be subject to an annual audit by the Wisconsin Department of Revenue.

(5) Clerk to File Bond. The Village Clerk shall be covered by a surety bond of not less than \$5,000.

### **22.03 PUBLIC RECORDS**

(1) Financial Records. Village Officers are empowered to destroy the following non-utility records under their jurisdiction after the completion of an audit by the Department of State Audit or an auditor licensed under chapter 442, Wis. Stats., but not less than 6 years after payment or receipt of the sum involved in the applicable transaction:

(a) Bank statements, deposit books, slips and stubs.

(b) Bonds and coupons after maturity.

(c) Cancelled checks, duplicates and check stubs.

(d) License and permit application, stubs and duplicates.

(e) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.

(f) Receipt Forms.

(g) Special assessment forms.

(h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining.

(2) Utility Records. Village officers are empowered to destroy the following records

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of municipal utilities subject to regulations by the State Public Service Commission and after an audit as provided above, but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs and receipt of current billings.
- (b) Customers' ledgers.
- (c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
- (d) Other utility records after 7 years with the written approval of the State Public Service Commission.

(3) Other Records. Village officers are empowered to destroy the following records, but not less than 7 years after the record was effective:

- (a) Assessment rolls and related records, including Board of Review minutes.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Justice dockets.
- (g) Oaths of office.
- (h) Reports of boards, commissions, committees and officials duplicated in the official Village Board minutes.
- (i) Resolution and petitions.
- (j) Voter record cards.

(4) Notice Required. Prior to the destruction of any public record described above, at least 60 days' notice shall be given the State Historical Society.

(5) Limitation. This section shall not be construed to authorize the description of any public record after a period less than prescribed by statute of State administration regulations.

#### **22.04 TREASURER'S REPORT**

The Village Treasurer shall prepare a report of the finances of the Village of Deerfield which he shall present to the Village Board at regular monthly meetings of the Village Board.

#### **22.05 PAYMENTS TO VILLAGE**

(1) Manner of Payment. Payments to the Village may be made in legal tender, postal money order, express money order, bank draft or certified check. Unless otherwise required, payments to the Village may also be made by personal check or individual check drawn in the ordinary course of business.

(2) Payment by personal check. If a personal check tendered to the Village is not paid by the bank or the financial institution on which it is drawn (hereafter, "NSF Check"), the person by whom the NSF Check was tendered shall remain liable for the payment of the amount of the NSF Check. In such cases, the Village shall impose a charge (hereafter, "NSF Charge") that reasonably estimates the additional administrative costs incurred as a result of the NSF Check. The amount of the NSF Charge shall be set by resolution of the Board. If there is probable cause to believe that a crime has been committed (see, for example, ordinance regarding worthless checks), then the Village officer to whom the NSF Check was tendered may provide any information or evidence relating to the crime to the appropriate law enforcement officials for investigation and issuance of appropriate citations. If any license was granted in reliance on the NSF Check, then the license shall be subject to cancellation until such time as the amount of the NSF Check, the NSF Charge, and any additional charges imposed by the bank and incurred by the Village as a result of the NSF Check have been paid in full. In the NSF Check was tendered to pay the sewer utility bill, garbage and refuse disposal bill, and/or any other assessment or charge that may become a lien against real estate if unpaid, then the NSF Charge, if unpaid, shall become a lien against real estate in accordance with law.

3. Overpayments. Per the Cash Management, Deposit and Investment Policy, any payment received that is over the amount owed by more than \$.01 and less than \$2.00 does not have to be refunded to the payee, but will be retained by the Village. Any outstanding checks not returned after one year of the date they were issued will be credited back to the appropriate Village fund.

#### **22.06 INTEREST AND LATE FEES**

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Unless otherwise precluded by state law or unless otherwise set forth in Village ordinances, all bills by the Village must be paid within thirty (30) days after billing, or be subject to interest and late fees set forth herein. After thirty (30) days, interest shall be charged on any unpaid balance of said bill at the rate of one and one-half percent (1-1/2 %) per month or any fraction thereof, until the following first (1st) day of November. Bills not paid on or before the first (1st) day of November shall be entered on the tax roll as a special charge and become a lien upon real estate. If said bill is entered on the tax roll, a late payment service fee equal to ten percent (10%) of the outstanding bill shall also be charged.