Chapter 49

FINANCE AND TAXATION

[HISTORY: Adopted by the Village Board of Trustees of the Village of Hixton 10-6-1987 (Title 2, Ch. 5, of the 1987 Code of Ordinances). Amendments noted where applicable.]

§ 49-1. Preparation of tax roll and tax receipts.

A. Aggregate tax stated on roll. Pursuant to § 70.65(2), Wis. Stats., the Village 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.

B. The County Clerk, unless a different official is designated by the County Board, shall procure and furnish tax receipts, prescribed under § 70.09(3), Wis. Stats., to each taxation district treasurer in the county. The taxation district treasurer shall use the tax receipts so furnished. If requested under § 74.09(3)(g), Wis. Stats., the taxation district treasurer shall mail a copy of the tax receipt to the requester. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

§ 49-2. Duplicate Clerk-Treasurer's bond eliminated.

A. Bond eliminated. The Village elects not to give the duplicate bond on the Village Clerk-Treasurer as provided for by § 70.67(1), Wis. Stats.

B. Village liable for default of treasurer. Pursuant to § 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Clerk-Treasurer 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.

§ 49-3. Village budget.

A. Departmental estimates. When requested by the Village Clerk-Treasurer, each officer, department and committee shall annually file with the Village Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department 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, department 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-Treasurer 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 President shall consider such departmental estimates, in consultation with the department head and the Village Board's Finance Committee a budget amount for such department or activity.

C. Form of proposed budget. The proposed budget shall include the following information: [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

(1) The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and 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.

(4) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.

(5) Such other information as may be required by the Board and by state law.

D. Copies of budget. The Village Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the office of the Village Clerk-Treasurer during regular office hours.

E. Report and hearing.

(1) The Village President shall make a report to the Village Board no later than the Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year. The Village President shall submit to the Board at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Board, it shall be deemed to have been regularly introduced therein.

(2) A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class 1 notice, under Ch. 985, Wis. Stats., in the Village at least 15 days prior to the time of such public hearing. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

(3) Not less than 15 days after the publication of the proposed budget and the notice of

hearing thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

§ 49-4. Changes in budget. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except upon the recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such change shall be given by publication within 15 days thereafter in the official Village newspaper.

§ 49-5. Village funds to be spent in accordance with appropriation.

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 appropriation in the adopted budget or when changed as authorized by § 49-4 of this chapter. 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 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.

§ 49-6. Fiscal year.

The calendar year shall be the fiscal year.

§ 49-7. Public depositories. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

The Village Board shall designate the public depository or depositories within this state within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by state law. The interest arising therefrom shall be paid into the Village treasury. A copy of the resolution designating public depositories shall be filed annually with the State Commissioner of Banking.

§ 49-8. Claims against Village.

A. Claims to be certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk-Treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

   (1) That funds are available therefor pursuant to the budget.

(2) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.

(3) That the claim is accurate in amount and a proper charge against the treasury.

B. Village Board to audit accounts.

(1) No account or demand against the Village, except as provided in Subsection C of this section, shall be paid until it has been passed upon by the Village Board and an order drawn on the Village Clerk-Treasurer therefor. Every such account shall be itemized and certified as provided in Subsection A.

(2) After auditing, the Village Board shall cause to be endorsed by the Village Clerk-Treasurer, on each account, the Board's approval, as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The Village Board shall direct the Village Clerk-Treasurer to issue a Village order for the amount of the claim approved. All money paid out of the Village treasury shall be paid upon an order signed by the Village President and countersigned by the Village Clerk-Treasurer, except that payments of regular wages or salaries shall be as provided in Subsection C below. The minutes of the proceedings of the Board, or a statement attached thereto, shall show to whom, and for what purpose, every such account was allowed and the amount.

C. Payment of regular wages or salaries. Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk-Treasurer in time for payment on the regular pay day.

D. Method of incurring claims. All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

§ 49-9. Temporary investment of funds not immediately needed. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to §§ 66.0609 and 219.05, Wis. Stats.

§ 49-10. Receiving money; receipt for same.

A. The Village Clerk-Treasurer and his deputies shall not receive any money into the treasury from any source, except on account of taxes levied and collected during the fiscal year for which they may then be serving, without giving a receipt therefor in the manner specified by the Village Board.

B. Upon the payment of any money (except for taxes as herein provided), the Village Clerk-Treasurer shall make out a receipt in duplicate for the money so received. The Village Clerk-Treasurer shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village Clerk-Treasurer shall be safeguarded in such manner as the Village Board shall direct. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

§ 49-11. Statement of real property status. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

The Village Clerk-Treasurer and his designees are authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water, electric, and sewer bills, current water, electric and sewer bills, contemplated improvements, floodplain status, violations of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The Village shall collect a fee as set by the Village Board for furnishing such information on said form.

§ 49-12. Bidding procedures.

A. All contracts for public construction shall be let by the Village Board in accordance with § 62.15, Wis. Stats. The Village Board, or a person or body designated by the Village Board, shall exercise the powers and duties of the Board of Public Works under § 62.15, Wis. Stats. Section 62.15 applies to a village in the same manner as to a city. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

B. Construction by the Village. Any class of public construction may be done directly by the Village without submitting the same for bids, provided that the same is authorized by a vote of 3/4 of all members of the Village Board.

§ 49-13. Bid solicitation procedures.

A. Definitions. As used in this section, the following terms shall have the meanings indicated:

FORMAL BID — The formal bid procedure is used for purchasing goods and services in an amount over $10,000, and in some instances in amounts less than this amount. The formal bid procedure requires a legal public notice and contains detailed, written specifications regarding the goods and services to be purchased and a number of specific conditions associated with the purchase.

INFORMAL QUOTATION — An informal quotation is a written request for quotation sent to vendors. The informal quotation is used for the purchase of goods and services in an amount less than $10,000.

VERBAL QUOTATION FORM — The Village solicits verbal quotations on items the Village purchases which are less than $10,000. The results of the verbal quotations are recorded on a memorandum of verbal quotation form.

B. Bid solicitation.

(1) Competitive bids or quotations shall be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to

more than $1,000. Purchases up to $5,000 may be made by either telephone quotations, informal written quotations or formal bid. Purchases over $10,000, pursuant to Subsection A above, shall be made by formal bid unless exempted from it by action of the Village Board. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

(2) Verbal quotations for goods and services shall be secured from at least two qualified vendors and the results of the quotations shall be recorded on the Memorandum of Verbal Quotation form and signed by the person receiving the quotations.

(3) Informal requests for written quotations shall be solicited from at least three qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the Village Clerk-Treasurer and returned to and analyzed by the Village Clerk-Treasurer. Informal requests for written quotations may also be solicited by telephone. Vendors shall be given a reasonable time to respond to the request for an informal, written quotation and shall be given clear, concise specifications and informal bidding instructions to facilitate competitive bidding.

(4) When a formal bid is required or deemed to be in the best interests of the Village, the bidding procedure shall follow the legal requirements associated with a Class 1 notice under state statute and the procedures normally associated with the formal bid proposal.

(5) The formal bid proposal will contain at least the following information:

(a) The bid number.

(b) A detailed description of the goods and services required, including enough information about the items or services required so that more than one vendor can meet the specifications.

(c) The time, date and place the bids will be opened.

(d) The address to which the bids shall be mailed or delivered. Instructions to bidders shall include such information as delivery dates, transportation charges, proposal prices, conditions for guaranteeing the proposal, payment terms, right of rejection of proposals, right to reject merchandise, insurance requirements, alternative proposal consideration, tax information, and other appropriate information regarding the awarding and execution of the contract and contract considerations.

(e) The bid proposal shall also include a section on special provisions, including guarantees and service considerations, trade-in considerations, and other information relating to special conditions.

(6) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Clerk-Treasurer shall ensure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

C. Blanket purchase orders.

(1) Upon authorization by the Village Board, the Village Clerk-Treasurer may issue blanket purchase orders to those few merchants from whom many repetitive purchases are made as supplies are required.

(2) The Village Board shall determine the need to use a blanket purchase order procedure.

(3) The bidding procedure for blanket purchase orders may follow the procedures used for other goods and services.

(4) After a vendor has been selected, the using department or departments shall use the same purchase order number on all purchases made under the blanket purchase order. The Village Board shall authorize the individual or individuals who shall have the authority to sign for purchases under the blanket purchase order procedure.

§ 49-14. Payment of taxes; interest; penalty.

A. Payment installments. All real estate taxes levied on real property and leased improvements pursuant to this Code of Ordinances and the Wisconsin Statutes may be paid in two installments; the first shall be paid on or before January 31 and the second installment on or before July 31 next succeeding, in accordance with the provisions of § 74.11(2), Wis. Stats. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

B. Personal property taxes.

(1) All taxes on personal property shall be paid on or before five working days after January 31, pursuant to § 74.11(4), Wis. Stats. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

(2) Immediately upon the sale or transfer of a business the Village Clerk-Treasurer shall require advanced payment of all personal taxes based on the previous year's mill rate multiplied by the premises's, property's or business' current year's valuation.

C. Interest and penalties on delinquent taxes outlined in this section will be assessed and collected pursuant to § 74.47, Wis. Stats. [Added at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]