

CHAPTER 24 FINANCE AND TAXATION

ARTICLE I. IN GENERAL

Secs. 24-1. Preparation of the tax roll.

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 or area 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.—24-18. Reserved.

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Sec. 24-2. The village is liable for the default of the treasurer.

The village shall be obligated to pay, in case the village finance director/treasurer or official appointed to perform the duties of the village treasurer shall fail to do so, all state and county taxes required by law to be paid by the village finance director/treasurer to the county treasurer. (Wis. Stats. § 70.67)

Sec. 24-3. Public depository.

The village board shall designate the public depositories within the state within which village funds shall be deposited, and when the money is deposited in such depositories in the name of the village, village officials and bond sureties shall not be liable for such losses as are defined by state law. The interest arising shall be paid into the village treasury. Pursuant to state law, designated public depositories shall be required to pledge collateral as required by state law in an amount sufficient to secure any uninsured balance. The list of public depositories for the village shall be available for public examination in the office of the finance director/treasurer. (Wis. Stats. § 34.05)

Sec. 24-4. Claims against the village.

(a) Claims to be certified. Prior to submission of any account, demand, or claim to the village board for approval of payment, the clerk or finance director/treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

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(1) Funds are available pursuant to the budget.

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

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

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(b) Village board approval of claims.

(1) Except as provided in subsection (c) of this section, all discretionary accounts or demands against the village shall be itemized and certified as provided in subsection (a). To ensure timely payment of

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obligations based on the village board's meeting schedule, these accounts may be paid before formal board approval. All checks issued shall be reviewed and approved by the village president and clerk prior to mailing.

(2) The village board shall review and audit a check register on a monthly basis reflecting all disbursements made during the preceding month. Following such review, the village clerk shall record in the board minutes the approval of the disbursements.

(3) All money paid out of the village treasury shall be paid upon an order signed by the village president and countersigned by the clerk or finance director/treasurer, except that payments of regular wages or salaries shall be as provided in subsection (c) of this section.

(c) Payments of regular wages and nondiscretionary claims. Regular wages or salaries for village officers and employees shall be paid by payroll, verified by the proper village official, department head, board, or commission, and filed with the accountant or finance director/treasurer in time for payment on the regular pay day. Nondiscretionary, routine claims (utility statements, insurance, etc.) may be paid by the village treasurer without following the procedures of subsections (a) and (b) of this section.

Sec. 24-5. - Receiving money; receipt for same.

(a) The village treasurer or other authorized village officials 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 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 treasurer or other authorized village officials shall make out a receipt in duplicate for the money so received. Such a village official 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, to the village, or to the village treasurer shall be safeguarded in such manner as the village board shall direct.

Sec. 24-6. - Statement of real property status.

The village treasurer and their designees are authorized to prepare a statement of real property status form (real estate inquiry 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, and sewer bills, current water, and sewer bills, contemplated improvements, 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. Requests for statements of real property status shall be made to the village treasurer a minimum of three business days in advance. A fee shall be charged for compiling this information, or an extra fee shall be charged if such compilation is required after only four hours' notice. The amounts of these fees shall be established by ordinance of the village board from time to time and shall appear in the fee schedule.

Sec. 24-7. Retention of nominal overpayments absent demand.

(a) For purposes of this section, a "nominal" overpayment or underpayment shall be an amount that does not exceed a \$5.00 difference toward any tax, fee, or other obligation to the village or utility.

(b) As an administrative convenience, the village or utility shall retain any nominal overpayment, and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.

(c) As an administrative convenience, the village or utility may opt not to pursue any nominal underpayment owed by a resident or utility customer or vendor.

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(d) A nominal overpayment or underpayment pursuant to the provisions of this section shall be credited or debited to the General Fund for village transactions and to the customer accounts funds for utility transactions pursuant to any regulations by the public service commission.

Secs. 24-8—24-30. - Reserved.

ARTICLE II. - BUDGET AND APPROPRIATIONS

Sec. 24-31. - Village budget.

(a) Estimates. When requested by the finance director/treasurer, each officer and department shall annually file with the finance director/treasurer a general statement of disbursements made to carry out the powers and duties of such officer or department 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 department 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 finance director/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 finance director/treasurer, with the assistance of the village manager, shall consider such departmental estimates in consultation with the department head and recommend to the village board a budget amount for such department. The finance director/treasurer shall consider the budget recommendations submitted in developing a proposed budget for submission to the village board.

(c) Form of proposed budget.

(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) A detail 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 balance 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.

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

(d) Copies of the budget. The finance director/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 village hall during regular office hours.

(e) Report and hearing.

(1) The finance director/treasurer shall make a budget report to the village board no later than November 20. The report shall include the estimated cost of improvements as well as the estimated cost of operating the

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various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.

(2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the village or legally posted at least 15 days prior to the time of such public hearing.

(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.

Sec. 24-32. - Changes in budget.

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 vote of the entire membership of the village board. Notice of such transfer shall be given by publication or posting within ten days thereafter in the official village newspaper.

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Sec. 24-33. - 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 section 16-32. 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. At the end of the budget year, money remaining in special funds must be reallocated by specific board action, or such money shall revert to the general fund. However, the board may appropriate funds to be paid out of the income of the current budget year, for projects, improvements, or other works which will not be completed within such budget year; any such project appropriation shall continue in force until the purpose for which it was made shall have been completed or the project abandoned.

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Sec. 24-34. - Temporary investment of funds not immediately needed.

The village finance director/treasurer may invest any village funds not immediately needed, as authorized by Wis. Stats. §§ 66.0603 and 219.05. The investment of village funds shall be pursuant to the village's investment policies, adopted by the village board and incorporated herein by reference.

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Secs. 24-35—24-80. - Reserved.

ARTICLE III. REFUND OF TAX PAYMENTS¹

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¹State law reference(s)—Alternative procedure, Wis. Stats. § 60.34(2); withdrawal or disbursement from local treasury, Wis. Stats. § 60.44(2); deposit of village money, Wis. Stats. § 66.0607; delivery of tax rolls, Wis. Stats. § 74.03(2).

Sec. 24-~~81~~19. Purpose and intent.

It is the declared intent of this article that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this article within ~~35~~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 Wis. Stats. § 74.03(2) as adopted by 1997 WI Act 315.

(Ord. No. 58(Ser. 01-1999), § 1, 2-23-1999)

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Sec. 24-~~82~~20. Authority.

This article is adopted pursuant to the authority granted to village boards under Wis. Stats. § 60.44(2) to adopt an alternative claim procedure for approving financial claims against the village which are in the nature of bills and vouchers.

(Ord. No. 58(Ser. 01-1999), § 2, 2-23-1999)

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Sec. 24-~~83~~21. Required procedures of the treasurer upon payment of excess amount over tax bill amount.

Pursuant to Wis. Stats. § 60.34(2), upon receipt of tax payments in excess of the tax bill, the village finance director/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 finance director/treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ~~25~~ten days after depositing, the treasurer shall notify the village clerk in writing of the following:

- (a) The name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due;
- (b) The amount of the refund in excess of the tax bill; and
- (c) The date payment was received, and a statement that the payment ~~as~~made has cleared and not been returned as insufficient funds.

(Ord. No. 58(Ser. 01-1999), § 3, 2-23-1999)

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Sec. 24-~~84~~22. Required procedures of clerk upon notification from finance director/treasurer of excess payment of tax bill amount.

- (a) Upon written notification from the village finance director/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 article.
 - (3) The refund is due in the amount noticed by the village finance director/treasurer as a tax payment in excess of the amount of the tax bill.

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(4) The refund is a valid claim against the village, being a payment in excess of the tax bill amount.

(b) Further the village ~~finance director/treasurer~~ clerk shall prepare monthly, to be submitted to the village board at each 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.

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(Ord. No. 58(Ser. 01-1999), § 4, 2-23-1999)

Sec. 24-~~8523~~. Issuance of disbursement from the local treasury.

Upon approval of a voucher, or proper authorization, by the village clerk under the procedures listed in section 24-~~8422~~, a refund check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be ~~signed~~ written by the village clerk and countersigned by ~~the village treasurer and the village president~~ chairperson, pursuant to Wis. Stats. § 66.0607 shall be issued not later than ~~35~~ 45 business days from the date the tax payment was received by the village ~~finance director~~/treasurer as noticed by the village treasurer in section 24-21.

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(Ord. No. 58(Ser. 01-1999), § 5, 2-23-1999)

Sec. 24-~~8624~~. Mailing or delivery of a refund check to taxpayer, ~~or~~ claimant.

Upon issuance of the proper countersigned refund check, pursuant to the procedures in this article, 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 or ~~finance director~~/treasurer.

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(Ord. No. 58(Ser. 01-1999), § 6, 2-23-1999)

Secs. 24-~~8725~~—24-~~10051~~. Reserved.

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ARTICLE IV~~H~~. SPECIAL ASSESSMENT²

Sec. 24-101. Authority of the village board to levy.

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(a) The village, by appropriate preliminary and final assessment resolution, adopted by its village board, shall from time to time levy and collect special assessments upon property within a limited and determinable area for benefits conferred upon such property or benefits that result from any municipal work or improvement affecting the same, which final assessment resolution shall provide for the levy and collection of special assessments to recoup to the village all or any part of the cost of a public improvement project.

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²Editor's note(s)—Ord. No. 09-142, adopted Jan. 27, 2009, repealed the former Art. III, §§ 24-52—24-66, and enacted a new Art. III as set out herein. The former Art. III pertained to similar subject matter, and derived from Ord. No. 61, §§ 2—15, adopted July 27, 1999.

State law reference(s)—Special assessments, generally, Wis. Stats. § 66.0703.

(b). In all special assessment proceedings, the village board shall utilize Wis. Stats. § 66.0703, as amended from time to time, being an exercise of the village police power, to impose and collect special assessments; and, that all such special assessments, as levied and collected, shall be determined upon a reasonable basis, as determined by the village board, pursuant to the preliminary and final assessment resolution.

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(c). The village board of trustees reserves the right to assess property for public works or improvements, under Wis. Stats. § 66.0703, as amended from time to time, in which event, the actual dollar amount of assessments levied shall not exceed the value of benefits accruing to affected property.

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Sec. 24-~~102~~52. Assessments for completed work.

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In addition to any and all other means and mechanisms for imposing of special assessments pursuant to Wis. Stats. § 66.0703 and other related statutes and ordinances, this article is being created pursuant to the authority of Wis. Stats. §§ 66.0701, 61.34, 60.10(C) and 60.22(B), with regard to imposing assessments for fully or partially completed public improvements. When municipal improvements have been made and fully or partially completed, and the village determines that it is reasonable or necessary to allocate the costs of such completed work to the benefited properties, the following procedures shall be applied, pursuant to which special assessments may be imposed against benefited properties for fully or partially completed municipal improvements.

(Ord. No. 09-142, 1-27-2009)

Sec. 24-~~102~~53. Amount of assessment.

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The amount of assessment to be determined due from property benefited shall be in such amounts and assessed on a reasonable basis in accordance with those standards generally established as a reasonable basis for assessments as set forth in Wis. Stats. § 66.0703(1)(b), which standard is hereby adopted by reference.

(Ord. No. 09-142, 1-27-2009)

Sec. 24-~~102~~54. Notice and hearing.

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Prior to the imposition of any assessment pursuant to this article, all property owners to be assessed shall be given written notice of the time and place at which a public hearing will be held before the village board. Any property owner ~~so~~ notified of the public hearing who does not appear shall be deemed to have waived their rights to be heard; however, objections or comments pertaining to the special assessment proposed may be submitted by affected property owners to the board in advance of the hearing in writing.

(Ord. No. 09-142, 1-27-2009)

Sec. 24-~~102~~55. Form of notice.

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The notice to be given for purposes of the public hearing required under this article shall include a description of the work or improvement and/or the location of the work or improvement, the total actual or estimated cost of the work or improvement, the total portion or fraction of the estimated or actual cost of the work of improvement which will be assessed, a listing of all properties to be assessed for the specific work or improvement involved, a declaration the properties being assessed are benefited in whatever manner determined by the village board, and the amount of dollars to be assessed and terms of payment for each property against which the assessments will be imposed. Publication in a newspaper is not required for assessments under this notice. Such notice of public hearing shall be mailed by regular mail to the property owner affected to the address to which real estate tax bills are mailed by the village for properties affected.

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(Supp. No. 2)

(Ord. No. 09-142, 1-27-2009)

Sec. 24-~~105~~6. Levy.

Following the public hearing, the village may levy the special assessments against the property affected on a reasonable basis. This levy shall be imposed by action of the village board approving the amount of assessment to be levied to each property. Upon such action, which shall be deemed final determination of the board, this levy shall be deemed to have been made. Notice of the board's determination of the final levy shall be mailed to each property owner affected by ~~first class~~ first-class mail to the address to which real estate tax bills for the property being assessed are mailed by the village. This determination shall be made in the form of a final assessment resolution passed by the village board.

(Ord. No. 09-142, 1-27-2009)

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Sec. 24-~~105~~7. Appeals.

Within 40 days of the date of the final determination of the governing body of the amount of levy to be imposed, any person against whose land a special assessment is levied under this article may appeal in the manner prescribed in Wis. Stats. § 66.0703(12), by filing a written petition with the circuit court and bond for costs within 40 days of the date of the final determination of the governing body.

(Ord. No. 09-142, 1-27-2009)

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Sec. 24-~~105~~8. Time of assessment proceedings.

Special assessments and proceedings under this article may be made either prior to our subsequent to completion of the public work or improvement for which assessments hereunder are being imposed. Such assessments and proceedings may be made either pursuant to Wis. Stats. § 66.0701 and this article, or under Wis. Stats. § 66.0703.

(Ord. No. 09-142, 1-27-2009)

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Secs. 24-~~1059~~—24-~~14090~~. Reserved.

ARTICLE ~~IV~~. HOTEL AND MOTEL ROOM TAX³

Sec. 24-~~149~~1. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Gross receipts has the meaning as defined in Wis. Stats. § 77.51.

Hotel or motel means a building or group of buildings in which the public may obtain accommodations for a consideration including, without limitation, such establishments as inns, motels, hotels, tourist homes, tourist houses or courts, ~~lodginghouses~~ lodging houses, ~~roominghouses~~ rooming houses, summer camps, apartment

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³State law reference(s)—Room tax, forfeitures, Wis. Stats. § 66.0615.

hotels, resort lodges and cabins and any other buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanitariums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes; provided that no part of the net earnings of such corporations and associations inured to the benefit of any private shareholder or individual.

Transient means any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public.

(Ord. No. 2004-100, § 1(a), 7-27-2004)

Sec. 24-~~149~~2. Room tax established.

- (a) Pursuant to Wis. Stats. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of three percent of the gross room receipts for such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a)1. The proceeds of such tax shall be remitted quarterly to the clerk.
- (b) The ~~finance director/treasurer~~ clerk shall direct 25 percent of the total amount collected to the general fund, with the remaining 75 percent of the balance directed to the Fox Cities Convention and Visitors Bureau to be used for the promotion of the Fox Cities as a convention location and visitor area.

(Ord. No. 2004-100, § 1(b), 7-27-2004; Ord. No. V25-04, 1-28-2025)

Sec. 24-~~149~~3. Filing quarterly returns.

- (a) This section shall be administered by the ~~finance director/treasurer~~ clerk. The tax shall be payable quarterly and shall be due on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the clerk by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross room receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as ~~deemed the clerk deems~~ necessary.

(Ord. No. 2004-100, § 1(c), 7-27-2004; Ord. No. V25-04, 1-28-2025)

Sec. 24-~~149~~4. Application for permit.

Every person furnishing rooms or lodging under section 24-92 shall file with the clerk an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the clerk and shall set forth the name under which the applicant intends to transact business, the location of ~~their~~ his place of business, and such other information as the clerk requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay the clerk an initial fee, as determined from time to time by the village board, for each permit.

(Ord. No. 2004-100, § 1(d), 7-27-2004)

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Sec. 24-~~149~~5. Issuance of permit.

After compliance with section 24-94 and section 24-103 by the applicant, the clerk shall grant and issue each applicant a separate permit for each place of business within the village. Such a permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(Ord. No. 2004-100, § 1(e), 7-27-2004)

Sec. 24-~~149~~6. Notice of revocation of permits.

When any person fails to comply with this article, the clerk may, upon ten days' notification and after affording such person the opportunity to show cause why their permit should not be revoked, revoke or suspend any or all of the permits held by such person. The clerk shall give to such person written notice of the suspension or revocation of any of their permits. The clerk shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this article. A fee, as determined from time to time by the village board, shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

(Ord. No. 2004-100, § 1(f), 7-27-2004)

Sec. 24-~~149~~7. Tax liability when business status changes.

If any person liable for any amount of tax under this article sells out their business or stock of goods or quits the business, his ~~their~~ successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the clerk that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this article fails to withhold such amount from the purchase price as required, they ~~he~~ shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.

(Ord. No. 2004-100, § 1(g), 7-27-2004)

Sec. 24-~~149~~8. Clerk to determine tax to be paid.

The clerk may, by office audit, determine the tax required to be paid to the village, or the refund due to any person under this section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of the other information with in the clerk's possession. One or more such office audit determination may be made of the amount due for any one or for more than one period.

(Ord. No. 2004-100, § 1(h), 7-27-2004)

Sec. 24-~~149~~9. Clerk's authority to examine records.

The clerk may, by field audit, determine the tax required to be paid to the village or the refund due to any person under this article. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the clerk's possession. The clerk is authorized to examine and inspect the books, records, memoranda, and property of any person in order to verify the tax liability of that person or another person. Nothing herein shall prevent the clerk from making a determination of tax at any time.

(Ord. No. 2004-100, § 1(i), 7-27-2004)

Sec. 24-1500. Failure to file return; estimate of gross receipts.

If any person fails to file a return as required by this article, the clerk shall make an estimate of the amount of gross receipts under section 24-92. Such estimate shall be made for the period from which such person failed to make a return and shall be based upon any information which is in the clerk's possession or may come into ~~their~~his possession. On the basis of this estimate, the clerk shall compute and determine the amount required to be paid to the village, adding to the sum arrived at a penalty equal to ten percent thereof. One or more such determinations may be made for one or more than one period.

(Ord. No. 2004-100, § 1(j), 7-27-2004)

Sec. 24-1501. Interest on unpaid taxes, refunded taxes.

All unpaid taxes under this article shall bear interest at the rate of 12 percent per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the clerk. All refunded taxes shall bear interest at 12 percent per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the clerk. All refunded taxes shall bear interest at 12 percent per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the clerk determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon.

(Ord. No. 2004-100, § 1(k), 7-27-2004)

Sec. 24-1502. Penalty for late, incorrect, false filing, or not filing.

If ~~due to negligence,~~ no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of 25 percent of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this article, a penalty of 50 percent shall be added to the tax required to be paid, exclusive of interest and other penalties.

(Ord. No. 2004-100, § 1(m), 7-27-2004)

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Sec. 24-1503. Security may be required.

To protect the revenue of the Convention and Visitors Bureau, the clerk may require any person liable for the tax imposed by this article to place with him, before or after a permit is issued, such security, not in an excess of an amount equal to the maximum possible revenue to be derived from said property per quarter of operation, to be determined by the clerk. If any taxpayer fails or refuses to place such security, the clerk may, upon ten days' notice, recover the taxes, interest, and penalties from the security placed with the clerk by such taxpayer. No interest shall be paid or allowed by the village to any person for the deposit of such security.

(Ord. No. 2004-100, § 1(n), 7-27-2004)

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Sec. 24-1504. Recordkeeping required.

Every person liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices, and other pertinent information essential to the proper recording and payment of said tax.

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(Ord. No. 2004-100, § 1(o), 7-27-2004)

Sec. 24-1505. Confidentiality of information.

All tax returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the clerk are deemed to be confidential, except the clerk may divulge their contents to the following, and no others:

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- (a) The person who filed the return.
- (b) Officers, agents, or employees of the Federal Internal Revenue Service or the state department of revenue.
- (c) Officers, employees, or agents of the village as may be necessary to enforce collection.

(Ord. No. 2004-100, § 1(p), 7-27-2004)

Sec. 24-1506. Release of information prohibited.

No person having an administrative duty under this article shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this article, or the amount or source of income, profits, losses, expenditures, or any particular thereof set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in section 24-105.

(Ord. No. 2004-100, § 1(q), 7-27-2004)

Sec. 24-1507. Penalties.

Any person who is subject to the tax imposed by this article who fails to obtain a permit as required in section 24-94 or who fails or refuses to permit the inspection of ~~their~~his records by the clerk after such inspection has been duly requested by the clerk, or who fails to file a return as provided in this article, or who violates any provision of this article shall be subject to a forfeiture pursuant to state law.

(Ord. No. 2004-100, § 1(r), 7-27-2004)