

CHAPTER III
FINANCE AND TAXATION

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3.01 MUNICIPAL RESERVE FUND ESTABLISHED.

(1) There is hereby established in the Village a fund, separate and distinct from every other fund, and designated as the “Municipal Reserve Fund.” The sources of such shall be money and securities as the Village Board may, by resolution from time to time, direct to be paid into such fund, together with all contributions or donations to such fund from any sources whatsoever.

(2) The Village Clerk-Treasurer shall keep a separate account of the transactions, investments, earnings and expenditures relating to such fund and shall make an annual report on or about the first Monday in January of each year to the Village Board.

(3) The disbursements, investments or the sale or transfer of any securities held in such fund, shall be by resolution of the Village Board, on Village orders, signed by the Village President and the Village Clerk-Treasurer.

(4) All interest, income, earnings or increment on the investments in such fund shall be added to the fund, unless otherwise provided by a vote of two-thirds (2/3) of the members of the Village Board.

(5) The Municipal Reserve Fund, hereby established, or any part thereof, may be expended for any municipal purpose, but only with a vote of two-thirds (2/3) of the members of the Village Board; provided, however, that nothing herein shall be construed to conflict with the terms of any gift, devise, bequest or contribution to such fund by any private individual, society, club, corporation or group of public spirited citizens.

(6) The Village Clerk-Treasurer shall keep all cash on hand belonging to such reserve fund, in a separate account in the Village Depository; and any United States Securities which shall be purchased with funds which, by resolution, have been placed in the Municipal Reserve Fund, shall be kept in the Village safety deposit vault and marked “Municipal Reserve Fund.”

3.02 TAXING OF ASSESSMENT CHARGES. All assessment charges for street improvement, water and sewer mains and laterals, or other special charges, if not paid by the property owner shall be assessed against the affected property and put on the tax roll for collection.

3.03 SUBSTITUTE FOR MUNICIPAL TREASURER’S BOND.

(1) Pursuant to Wis. Stats. Sec 70.67, the Village Board of the Village of Elkhart Lake, hereby obligates the Village of Elkhart Lake to pay, in case the Village Treasurer of the Village of Elkhart Lake shall fail so to do, all taxes of any kind required by law to be paid by the Village Treasurer to the County Treasurer.

(2) The Village Board may require and demand from the Village Treasurer, in addition to the official bond required of all municipal treasurers, a fidelity or surety bond in an amount and upon such terms as may demand the bond by yearly resolution of the Village Board of the Village of Elkhart Lake. Such bond shall comply with the requirements of Wis. Stats. Sec. 70.67(2).

3.04 AUTHORIZATION FOR TAX LEVY.

- (1) It is hereby appropriated out of the receipts of the Village of Elkhart Lake for the year 20____, including monies received from the general property tax levy, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts included in the summary budget and summary of taxes attached hereto and incorporated by reference.
- (2) There is hereby levied a tax of \$ _____ on all taxable property within the Village of Elkhart Lake as returned by the assessor in the year 20____, for the uses and purposes set forth in the preliminary or proposed budget.
- (3) The Village Clerk is hereby authorized and directed to spread this tax on the current tax roll of the Village of Elkhart Lake.
- (4) This ordinance shall take effect and be in force from and after its passage and publication.

3.05 PENALTY ALLOWED ON DELINQUENT GENERAL PROPERTY TAXES, SPECIAL CHARGES, SPECIAL ASSESSMENTS AND SPECIAL TAXES.

Any delinquent general property taxes, including personal property taxes, special assessments, special charges and special taxes shall have imposed by the municipality, pursuant to Wis. Stats, Sec. 74.47(2)(a) a penalty of .5 per cent (.5%) per month on the amount then due. The penalty referred to herein shall be charged to all delinquent general property taxes, including personal property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of this ordinance.

3.06 ROOM TAX ORDINANCE

(1) Definitions.

- (a) Bed & Breakfast. The meaning as defined in sec. 254.61(1), Wis. Stats., insofar as applicable.
- (b) Gross receipts. The meaning as defined in sec 77.51(4)(a),(b), and (c), Wis. Stats., insofar as applicable.
- (c) Hotel or Motel. A group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, apartment hotels, resort lodges and cabins and any other building or group of 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 inures to the benefit of any private shareholder or individual, and excepting mobile home parks.

(d) Transient. Any person residing for continuous period less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) Imposition of Room Tax.

(a) Pursuant to sec 66.75, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, bed & breakfast operators, and other persons furnishing accommodations available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be capped at the rate of seven percent (7%) of the gross receipts from such retail furnishings of rooms or lodging. Such tax shall not be subject to selective sales tax imposed by sec. 77.52(2)(a) 1., Wis. Stats.

(b) The Elkhart Lake Tourism Commission is the principal organization for the purpose of promotion of convention and tourist business and shall receive all moneys collected from the seven percent (7%) room tax minus the Village's cost of administration. The organization shall permit and allow inspections of its records pertaining to the use of the room tax funds upon request of the Village Board, at reasonable times.

(i) Tourism Commission Composition. The Tourism Commission shall consist of not more than six (6) voting members. In addition to the six (6) voting members, the Village President may appoint non-voting members who would serve in a variety of capacities. At least one Commission member shall represent the hotel and motel industry. Members of the Commission shall be appointed by the Village President and shall be confirmed by a majority vote of the members of the Village Board who are present when the vote is taken. Tourism Commission appointees shall serve for one-year terms at the pleasure of the Village President, and may be re-appointed for additional terms. The Tourism Commission shall meet regularly, and, from among its members, it shall elect a Chairperson, a Vice-Chairperson and a Secretary. The Board shall perform the various duties that are described in Sec. 66.75 of the Wisconsin Statutes, as amended.

(3) Schedule of Payment

(a) This section shall be administered by the Village Treasurer. The tax imposed for each calendar quarter is due and payable on the 30th of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Village Treasurer, 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 receipts of the preceding calendar quarter from such retail furnishings of rooms or lodging, illustrating and indicating thereon any exemption from an imposed room tax, billed to the State and/or its

departments or agencies, the amount of taxes imposed for such period and such other information as the Village Treasurer deems necessary. Every person required to file such quarterly return shall, with his first return file an annual calendar year return. Such annual return shall be filed within 60 days of the close of each such calendar year.

(b) The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the Village Treasurer requires. Such annual returns shall be made on forms prescribed by the Village Treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The village Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

(4) Applications. Every person furnishing rooms or lodging under paragraph (2)(a) above, shall file an application for a permit for each place of business with the Village Treasurer. Every application for a permit shall be made upon a form prescribed by the Village Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business, and such other information as the Village Treasurer 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 Village Treasurer a fee for each permit. The application shall be accompanied by a check of \$5.00 payable to the Village Treasurer.

(5) Issuance of Permit

(a) After compliance with sub. (4) above by the applicant, the Village Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Village. Such 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. No innkeeper shall operate in a lodging facility without first obtaining a room tax permit for each lodging facility.

(b) Any person aggrieved by this section may petition the Village Board for a determination of such grievance. The Village Board shall appoint three disinterested persons to review and decide said grievance.

(6) Sale of Business. If any person liable for any amount of tax under this section sells out his business or stock of goods or quits the business, the buyer in the transaction or new owner/operator will be responsible for all outstanding room tax payments. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, 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.

(7) Audits

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

(b) The Village Treasurer may, by field audit, determine the tax required to be paid to the Village or the refund due to any person under this section. the determination may be made upon the basis of facts contained in the return being audited or upon any other information within the Village Treasurer's possession. The Treasurer is authorized to examine and inspect the State sales tax records and memoranda of any person in order to verify the tax liability of that person or of another person.

(8) Failure to File Return. If any person fails to file a return as required by this section, the Village Treasurer shall make an estimate of the amount of the gross receipts under sub. (2)(a) above. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the State sales tax records and memoranda stated herein. On the basis of this estimate the Village Treasurer shall compute and determine the amount required to be paid to the Village, adding to the sum thus arrived at a penalty equal to ten percent (10%) thereof. One or more such determinations may be made for one or more than one period.

(9) Interest on Unpaid Taxes. All unpaid taxes under this section shall bear interest at the statutory rate 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 Village Treasurer. All refunded taxes shall bear interest at the statutory rate 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.

(10) Late Filing Fee. Delinquent tax returns shall be subject to a late filing fee and the liquor license or other Village licenses will be withheld or not renewed until the room tax is paid. The tax imposed by this section shall become delinquent if not paid:

(a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after the expiration of an extension period if one has been granted.

(b) In the case of no return filed or a return filed late, by the due date of a return.

(11) Records. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers for two years in such form as the Village Treasurer requires.

(12) Confidentiality.

(a) All tax returns, schedules, exhibits, writings or audit reports relative to such returns on file with the Village Treasurer are deemed to be confidential.

(b) No person having any administrative duty under this section 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 section, or the amount or sources of income, profits, losses, expenditures, or any particulars thereof set forth or disclosed in any return, or permit any return or copy thereof to be seen or examined by any person, as provided in paragraph (a) above.

(13) Penalty. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required by Section 4 above, or who fails or refuses to permit the inspection of his State sales tax records by the Village Treasurer after such inspection has been requested by the Village Treasurer, or who fails to file a return as provided in this section, or who violated any other provision of this section, shall be subject to a forfeiture of not less than \$100.00 nor more than \$1,000.00, together with cost of prosecution, including reasonable attorneys' fees. Each day that such violations continue shall be considered a separate offense.

(14) Interpretation. The provisions of this Ordinance shall be considered minimum requirements. Where the provisions of this Ordinance impose greater restrictions than any statute, other regulation, ordinance or covenant, the provisions of this Ordinance shall apply. Where the provisions of any statute, other regulation, ordinance or covenant impose greater restrictions, the provisions of this statute, other regulation, ordinance or covenant shall prevail.

(15) Severability. If any provision of this Ordinance is declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance in its entirety or any part thereof, other than that so declared to be invalid.

(16) Effective Date. This ordinance shall take effect and be in force upon its passage and publication as provided by law.

3.07 ASSESSOR CONFIDENTIALITY Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expenses information pursuant to Section 70.47(7)(af), Wisconsin Statutes, or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wisconsin Statutes.

(1) Severability. The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion

thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

(2) **Effective Date.** This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

3.08 FIRST RESPONDER UNIT BANK ACCOUNT ESTABLISHED.

(1) **Purpose and Intent.** The purpose of this Ordinance is to authorize the creation of a separate checking account for the Village's First Responder Unit for the deposit of volunteer raised or donated funds. This Ordinance is adopted pursuant to the provisions of sec. 66.0608 of the Wisconsin Statutes and pursuant to the Village of Elkhart Lake's Village powers pursuant to Chapter 61 of the Wisconsin Statutes.

(2) **General Authority.** The Village Board does hereby designate The First Responder Secretary-Treasurer or The First Responder Captain as the persons authorized to deposit funds of the Unit in an account in the name of the Unit to a maximum level of \$1,500.00. The account shall be in a public depository. Furthermore, the First Responder Unit is hereby given exclusive control over the expenditure of the funds deposited in the account reference above.

(3) **Annual Report.** At least annually, The First Responder Unit shall report to the Village Board on the income and disbursements from the account authorized by this Ordinance.

(4) **Effective Date.** This Ordinance shall take effect and be in force upon its passage and publication as required by law.