

# CHAPTER 3

## FINANCE AND TAXATION

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3.01..... Preparation of Tax Roll and Tax Receipts  
3.02..... Fiscal Year  
3.03..... Budget  
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3.05..... Town Funds to be Spent in Accordance With Appropriations  
3.06..... Claims Procedure  
3.07..... Public Records  
3.08..... Temporary Investment of Funds Not Immediately Needed  
3.09..... Duplicate Treasurer's Bond  
3.10..... Town Fees and Billing Procedures

17 **3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.**  
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19 (1) TAX ROLL. Under Wis. Stat. §70.65(2), the Clerk shall insert only the aggregate  
20 amount of State, county, local, school and other general property taxes minus  
21 credits applied under Wis. Stat. §79.10(9), except credits determined under Wis.  
22 Stat. §79.10(7m), shall be carried in a single column opposite the name of the  
23 person against whom the tax is levied. Each tax bill or receipt shall show the  
24 purpose for which the taxes are to be used, giving the breakdown for State,  
25 county, local, school and other general property taxes. The tax roll shall indicate  
26 all corrections made under Wis. Stat. §70.43 and §70.44.  
27

28 (2) TAX RECEIPTS. Under Wis. Stat. §74.19, the Treasurer shall enter in each  
29 receipt given by the county clerk for the payment of taxes, the name of the person  
30 paying the taxes if that person is not the owner of the property taxed, the date of  
31 payment and the aggregate amount of taxes paid.  
32

33 **3.02 FISCAL YEAR.** The calendar year shall be the fiscal year.  
34

35 **3.03 BUDGET.**  
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37 (3) PREPARATION OF PROPOSED BUDGET.  
38

39 (a) Town Board to Prepare. The Town Board with the assistance of the Clerk  
40 shall annually prepare a proposed budget presenting a financial plan for  
41 conducting the affairs of the Town for the coming fiscal year.  
42

43 (b) Information Required. The budget shall include the following information:  
44

45 1. The expense of conducting each activity of the Town for the coming fiscal  
46 year, corresponding items for the current year, and last preceding fiscal  
47 year, with reasons for any increase or decrease recommended as compared  
48 with appropriations for the current year.  
49

50 2. An itemization of all anticipated income of the Town from sources other  
51 than general property taxes and bonds issued, with a statement comparing  
52 the amounts received by the Town from each of the same or similar  
53 sources for the last preceding and current fiscal year.  
54

55 3. An itemization of the amount of money to be raised from general property  
56 taxes which, with income from other sources, will be necessary to meet  
57 the proposed expenditures.  
58

59 4. Such other information as may be required by the Board and by State law.  
60

61 (c) Copies Required. The Town shall provide a reasonable number of copies of  
62 the proposed budget for distribution to citizens.  
63

- 64 (4) HEARING. The Board shall hold a public hearing on the budget as required by  
65 law.  
66  
67 (5) ACTION BY BOARD. Following the public hearing, the proposed budget may  
68 be changed or amended and shall take the same course in the Board as ordinances.  
69

### 70 **3.04 CHANGES IN BUDGET.**

- 71  
72 (1) The amount of the tax to be levied or certified, the amounts of the various  
73 appropriations and the purposes thereof, shall not be changed after approval of the  
74 budget except by a 2/3 vote of all the members of the Town Board. Notice of  
75 such change shall be given by publication within 15 days thereafter in a  
76 newspaper determined from time to time by the Town Board as one likely to give  
77 notice in the area.  
78  
79 (2) After the budget is adopted, the electors of the Town at a regular or special  
80 meeting shall set the tax rate of the Town as provided in Wis. Stat. §60.10(1)(a),  
81 except if such authority has been delegated to the Town Board as provided in  
82 Wis. Stat. §60.10(2)(a).  
83

### 84 **3.05 TOWN FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS.**

85  
86 No money shall be drawn from the Town treasury nor shall any obligation for the  
87 expenditure of money be incurred, except in pursuance of the annual  
88 appropriation in the adopted budget or when changed as authorized by Section  
89 3.04 of the General Code. At the close of each fiscal year, any unencumbered  
90 balance of an appropriation shall revert to the general fund and shall be subject to  
91 reallocation, but appropriations may be made by the Board to be paid out of the  
92 income of the current year for improvements or other objects or works which will  
93 not be completed within such year and any such appropriation shall continue in  
94 force until the purpose for which it was made has been accomplished or  
95 abandoned.  
96

### 97 **3.06 CLAIMS PROCEDURE.**

- 98  
99 (1) Claims for money against the Town or against officers, officials, agents or  
100 employees of the Town arising out of acts done in their official capacity shall be  
101 filed with the Town Clerk as provided under Wis. Stat. §893.80(1)(b).  
102  
103 (2) The Town Board shall allow or disallow the claim. Notice of disallowance shall  
104 be made as provided under Wis. Stat. §893.80(1)(b).  
105

### 106 **3.07 PUBLIC RECORDS.**

- 107  
108 (1) DEFINITIONS.  
109  
110 (a) Authority. Any of the following Town entities having custody of a Town  
111 record: an office, elected or appointed official, agency, board, commission,

112 committee, town board, department or public body corporate and politic  
113 created by constitution, law, ordinance, rule or order; or a formally constituted  
114 sub-unit of the foregoing.

115

116 (b) Custodian. That officer, department head, division head or employee of the  
117 Town designated under Section 3.07(3) of the General Code or otherwise  
118 responsible by law to keep and preserve any Town records or file, deposit or  
119 keep such records in his/her office or who is lawfully in possession or entitled  
120 to possession of such public records and is required by this section to respond  
121 to requests for access to such records.

122

123 (c) Record. Any material on which written, drawn, printed, spoken, visual or  
124 electromagnetic information is recorded or preserved, regardless of physical  
125 form or characteristics, which has been created or is being kept by an  
126 authority. Record includes, but is not limited to, handwritten, typed or printed  
127 pages, maps, charts, photographs, films, recordings, tapes (including computer  
128 tapes) and computer printouts. Record does not include drafts, notes,  
129 preliminary computations and like materials prepared for the originator's  
130 personal use or prepared by the originator in the name of a person for whom  
131 the originator is working; materials which are purely the personal property of  
132 the custodian and have no relation to his office; materials to which access is  
133 limited by copyright, patent or bequest; and published materials in the  
134 possession of an authority other than a public library which are available for  
135 sale or which are available for inspection at a public library.

136

137 (2) DUTY TO MAINTAIN RECORDS.

138

139 (a) Except as provided under Section 3.07(7) under this General Code, each  
140 officer and employee of the Town shall safely keep and preserve all records  
141 received from his predecessor or other persons and required by law to be filed,  
142 deposited or kept in his/her office or which are in the lawful possession or  
143 control of the officer or employee or his/her deputies, or to the possession or  
144 control of which he/she or they may be lawfully entitled as such officers or  
145 employees.

146

147 (b) Upon the expiration of an officer's term of office or an employee's term of  
148 employment or whenever the office or position of employment becomes  
149 vacant, each such officer or employee shall deliver to his/her successor all  
150 records then in his/her custody and the successor shall receipt therefor to the  
151 officer or employee who shall file such receipt with the Town Clerk. If a  
152 vacancy occurs before a successor is selected or qualifies, such records shall  
153 be delivered to and receipted for by the Clerk on behalf of the successor to be  
154 delivered to such successor upon the latter's receipt.

155

156 (3) LEGAL CUSTODIANS.

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- 158 (a) Each elected or appointed official is the legal custodian of his/her records and  
159 the records of his/her office, but the official may designate an employee of  
160 his/her staff to act as the legal custodian.  
161
- 162 (b) Unless otherwise prohibited by law, the Town Clerk or the Clerk's designee  
163 shall act as legal custodian for the Town Board and for any committees,  
164 commissions, boards or other authorities created by ordinance or resolution of  
165 the Town Board and of the records of the Town Treasurer and law  
166 enforcement personnel.  
167
- 168 (c) Each legal custodian shall name a person to act as legal custodian in his/her  
169 absence or the absence of his/her designee.  
170
- 171 (d) The legal custodian shall have full legal power to render decisions and to  
172 carry out the duties of an authority under Wis. Stats §19 Subch. II and this  
173 section. The designation of a legal custodian does not affect the powers and  
174 duties of an authority under this section.  
175
- 176 (4) PUBLIC ACCESS TO RECORDS.  
177
- 178 (a) Except as provided in Section 3.07(6) of this General Code, any person has a  
179 right to inspect a record and to make or receive a copy of any record as  
180 provided in Wis. Stat. §19.35(1).  
181
- 182 (b) Records will be available for inspection and copying upon at least 48 hours  
183 advance notice of intent to inspect or copy.  
184
- 185 (c) A requester shall be permitted to use facilities comparable to those available  
186 to Town employees to inspect, copy, or abstract a record.  
187
- 188 (d) The legal custodian may require supervision during inspection or may impose  
189 other reasonable restrictions on the manner of access to an original record if  
190 the record is irreplaceable or easily damaged.  
191
- 192 (e) A requester shall be charged a fee to defray the cost of locating and copying  
193 records as follows:  
194
- 195 1. The cost of photocopying shall be as is established from time to time by  
196 resolution of the Town Board. Such costs shall be calculated in a manner  
197 which does not exceed the actual, necessary, and direct cost of  
198 reproduction, which costs shall include cost of paper, ink, depreciation,  
199 service contract charge, labor, and the like with respect to the copier  
200 machine used to produce the copies.  
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  - 202 2. If the form of a written record does not permit copying, the actual and  
203 necessary cost of photographing and photographic processing shall be  
204 charged.

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3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio tapes or videotapes, shall be charged.
  4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
  5. There shall be no charge for locating a record unless the actual cost exceeds such sum as is from time to time established by resolution of the Town Board, in which case the actual cost shall be determined by the legal custodian and billed to the requester. (
  6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment if such estimate exceeds such sum as is established from time to time by resolution of the Town Board. The cash deposit amount shall be in the amount of the total estimated cost. The requester shall be liable for any costs and fees in excess of such estimate.
  7. Elected and appointed officials of the Town shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
  8. The legal custodian may provide copies of a record without charge or at a reduced charge where he/she determines that waiver or reduction of the fee is in the public interest.
- (f) Pursuant to Wis. Stat. §19.34, and the guidelines therein listed, each authority shall adopt, prominently display, and make available for inspection and copying, at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian, from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records and the costs thereof. Each authority shall also prominently display at his/her office for the guidance of the public a copy of this section.

244 (5) ACCESS PROCEDURES.  
245

246 (a) A request to inspect or copy a record shall be made to the legal custodian. A  
247 request shall be deemed sufficient if it reasonably describes the requested  
248 record or the information requested. However, a request for a record without a  
249 reasonable limitation as to subject matter or length of time represented by the  
250 record does not constitute a sufficient request. A request may be made orally,  
251 but a request must be in writing before an action to enforce the request is  
252 commenced under Wis. Stat. §19.37. Except as provided below, no request  
253 may be refused because the person making the request is unwilling to be  
254 identified or to state the purpose of the request. No request may be refused  
255 because the request is received by mail, unless prepayment of a fee is required  
256 under Section 3.07(4)(e)6 of this General Code. A requester may be required  
257 to show acceptable identification whenever the requested record is kept at a  
258 private residence or whenever security reasons or federal laws or regulations  
259 so require.  
260

261 (b) Each custodian, upon request for any record shall as soon as practicable and  
262 without delay either fill the request or notify the requester of the authority's  
263 determination to deny the request in whole, or in part, and the reasons  
264 therefore. If the legal custodian, after conferring with the Town Attorney,  
265 determines that a written request is so general as to be unduly time  
266 consuming, the party making the request may first be required to itemize  
267 his/her request in a manner which would permit reasonable compliance.  
268

269 (c) A request for a record may be denied as provided in Section 3.07(6) of this  
270 General Code. If a request is made orally, the request may be denied orally  
271 unless a demand for a written statement of the reasons denying the request is  
272 made by the requester within five (5) business days of the oral denial. If a  
273 written request is denied in whole or in part, the requester shall receive a  
274 written statement of the reasons for denying the request. Every written denial  
275 of a request shall inform the requester that if the request for the record was  
276 made in writing, then the determination is subject to review upon petition for a  
277 writ of mandamus under Wis. Stat. §19.37(1), or upon application to the  
278 Attorney General or a district attorney.  
279

280 (6) LIMITATIONS ON RIGHT TO ACCESS.  
281

282 (a) As provided by Wis. Stat. §19.36, the following records are exempt from  
283 inspection under this section:  
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- 285 1. Records specifically exempted from disclosure by State or federal law or  
286 authorized to be exempted from disclosure by State law.  
287
- 288 2. Any record relating to investigative information obtained for law  
289 enforcement purposes if federal law or regulations require exemption from

290 disclosure or if exemption from disclosure is a condition to receipt of aids  
291 by the State.  
292  
293 3. Computer programs, although the material used as input for a computer  
294 program or the material produced as a product of the computer program is  
295 subject to inspection.  
296  
297 4. A record or any portion of a record containing information qualifying as a  
298 common law trade secret.  
299  
300 (b) As provided by Wis. Stat. §43.30, public library circulation records are  
301 exempt from inspection under this section.  
302  
303 (c) In responding to a request for inspection or copying of a record which is not  
304 specifically exempt from disclosure, the legal custodian, after conferring with  
305 the Town Attorney, may deny the request in whole or in part only if he/she  
306 determines that the harm to the public interest resulting from disclosure would  
307 outweigh the public interest in full access to the requested record. Examples  
308 of matters for which disclosure may be refused include, but are not limited to,  
309 the following:  
310  
311 1. Records obtained under official pledges of confidentiality which were  
312 necessary and given in order to obtain the information contained in them.  
313  
314 2. Records of current deliberations after a quasi-judicial hearing.  
315  
316 3. Records of current deliberations relating to the employment, dismissal,  
317 demotion, compensation, performance or discipline of any Town officer or  
318 employee or the investigation of charges against a Town officer or  
319 employee, unless such officer or employee consents to such disclosure.  
320  
321 4. Records concerning current strategy for crime detection or prevention.  
322  
323 5. Records of current deliberations or negotiations on the purchase of Town  
324 property, investing of Town funds or other Town business whenever  
325 competitive or bargaining reasons require nondisclosure.  
326  
327 6. Financial, medical, social or personal histories or disciplinary data of  
328 specific persons which, if disclosed, would be likely to have a substantial  
329 adverse effect upon the reputation of any person referred to in such history  
330 or data.  
331  
332 7. Communications between legal counsel for the Town and any officer,  
333 agent or employee of the Town, when advice is being rendered concerning  
334 strategy with respect to current litigation in which the Town or any of its  
335 officers, agents or employees is or is likely to become involved or  
336 communications which are privileged under §905.03, Wis. Stats.



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(d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not from the record before release. The custodian shall confer with the Town Attorney prior to releasing any such record and shall follow the guidance of the Town Attorney when separating out the exempt material. If, in the judgment of the custodian and the Town Attorney, there is no feasible way to separate the exempt material from the nonexempt without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) RETENTION OF RECORDS.

(a) General Records Schedule Adopted. The Town hereby adopts, by reference, the Wisconsin Municipal Records Schedule (hereinafter, "Records Schedule"), pertaining to the retention and destruction of public records, and approved by the State of Wisconsin Public Records Board (hereinafter, "Records Board") on August 27, 2018. A copy of the Records Schedule will be kept on file in the Town Clerk's office and made available for public viewing during office hours.

(b) Other Records. In the event the Town creates a record not contemplated by the Records Schedule, The Town may, subject to the Records Board's prior approval, either adopt an applicable records retention schedule set forth by the Records Board, if available, or create its own retention schedule pertaining to the record.

(c) Repeal. All ordinances, or portions thereof, and resolutions, or portions thereof, in conflict with any portion of the Records Schedule are hereby repealed. Any approved Town retention schedule, or portion thereof, for any records not contemplated by the Records Schedule shall remain in full force and effect.

(8) PRESERVATION THROUGH MICROFILM.

Any Town officer or the director of any department or division of Town government may, subject to the approval of the Town Board, keep and preserve public records in his/her possession by means of microfilm or other photographic reproduction method, or a record stored in optical disk or electronic format. Such records shall meet the standards set forth in Wis. Stats. §16.61(7)(a) and (b), and shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of Section 3.07(4), (5) and (6) of this General Code.

(9) NOTICE OF PROCEDURE FOR INSPECTION OF TOWN RECORDS. The Town Clerk shall give public notice of the location and hours Town records are available.

385 Public access to Town records and associated fees will be carried out in accordance  
386 with Wis. Stat. §19.35.

387

388 **3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.**

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390 The Treasurer may invest any Town funds not immediately needed, pursuant to  
391 §66.04(2), Wis. Stats.

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393 **3.09 DUPLICATE TREASURER'S BOND.**

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395 (1) BOND ELIMINATED. The Town elects not to require the bond on the Town  
396 Treasurer provided for by §70.67(1), Wis. Stats.

397

398 (2) TOWN LIABLE FOR DEFAULT OF TOWN TREASURER. Pursuant to Wis.  
399 Stat. §70.67(2), the Town shall pay, if the Town Treasurer fails so to do, all taxes  
400 of any kind required by law to be paid by such Town Treasurer to the County  
401 Treasurer.

402

403 **3.10 TOWN FEES AND BILLING PROCEDURES.** Except as provided under Section  
404 11.01 Fire Call Billing Procedures of this General Code, the Town will review billing  
405 procedures and fee schedules from time to time. Changes to billing procedures and fee  
406 schedules will be made through Town Board resolution.