

CHAPTER 3
FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS (Amended 04/08/98). (1) CLERK TO PREPARE TAX ROLL. The Village Clerk shall prepare the tax roll annually in accordance with and as required by §70.65 Wis. Stats. and such other provisions of Wis. Stats. as they may apply, and as they may be amended from time to time.

(2) TREASURER RESPONSIBLE FOR COLLECTION. The Village Treasurer shall collect all general property taxes, special assessments, special taxes and special charges shown in the tax rolls in accordance with and as required by §74.07 Wis. Stats. and such other provisions of Wis. Stats. as they may apply, and as they may be amended from time to time.

3.02 FISCAL YEAR. The calendar year shall be the fiscal year.

3.03 BUDGET. (1) PREPARATION. (a) Village Administrator to Prepare. The Village Administrator shall annually prepare and submit for approval of the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing fiscal year (Amended 04/08/98).

(b) Information Required. The budget shall include the following information: 1. The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations 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 statement comparing the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.

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

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

(c) Copies Required. The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(2) HEARING. The Board shall hold a public hearing on the budget as required by law.

(3) ACTION BY BOARD. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Board as ordinances.

3.04 CHANGES IN BUDGET. The amount of the tax to be levied or certified and the amounts of the various appropriations, and the purposes thereof, shall not be changed after approval of the budget except by a 2/3 vote of all the supervisors of the Village Board. Notice of such change shall be given by publication within 15 days thereafter in the official Village newspaper.

3.05 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS. 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 §3.04. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation, 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 has been accomplished or abandoned.

3.06 CLAIMS PROCEDURE. (1) VILLAGE BOARD TO AUDIT ACCOUNTS. Except as provided in sub. (3), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village treasury therefor. Every such account shall be itemized (Amended 04/08/98).

(2) CLAIMS TO BE VERIFIED. All accounts, demands or claims against the Village shall be verified by the claimant or proper official.

(3) 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 and filed with the Village Clerk-Treasurer.

3.07 MILEAGE AND PER DIEM. (1) VILLAGE BOARD MEMBERS. Village Board members shall receive reimbursement for seminars, conventions and workshops. Board members shall be reimbursed for mileage. A travel statement with receipts attached, if appropriate, shall be submitted to the Village Clerk-Treasurer before payment shall be made.

(2) OTHER OFFICERS AND EMPLOYEES. Village officers and employees, other than Village Board members, shall be reimbursed for trips taken at the same rate as Board members, but no reimbursement shall be provided unless such expense has been authorized in advance by the Village Administrator. A travel statement with receipts attached, if appropriate, shall be submitted to the Village Clerk-Treasurer before payment shall be made.

3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED. The Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to §66.04(2), Wis. Stats.

3.09 ROOM TAX - HOTEL AND MOTEL REGULATIONS (Created 5/14/97).

(1) DEFINITIONS. (a) Hotel or Motel. 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 rooms, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, and any other building in which accommodations are available to the public, except accommodations rendered for a continuous period of more than one month and accommodations furnished by hospitals, sanitariums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable, or educational purposes provided no part of the net earnings of such corporations and associations inure to the benefit of any private shareholder or individual.

(b) Gross Receipts. Gross receipts has the meaning, insofar as applicable, as defined in Sec. 77.51(4)(a), (b), and (3), Wis. Stats.

(c) Customer. Customer, as used in this chapter, means any person residing for a continuous period of time less than one month in a hotel, motel or furnished accommodation available to the public.

(d) Person Responsible. Person responsible means the sole owner of the business subject to this chapter, the partners, if a partnership owns the business subject to this chapter, the corporate president, or designated general manager or agent, if a corporation owns the business subject to this chapter.

(2) ROOM TAX IMPOSED. (Amended 2/8/12) Pursuant to Wis. Stats. § 66.0615, a tax is imposed on the privilege of furnishing at retail rooms or lodging to customers by hotelkeepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodation. Such tax shall be at the rate of ten percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall be collected from the

customer when the customer's bill is paid, and shall be paid by the person responsible to the Village treasurer on a monthly basis. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2). The proceeds of such tax shall be remitted to and received by the treasurer monthly on or before the 20th day of the following month.

(a) Such tax shall be distributed as provided by resolution of the board.

(3) **PERMIT.** Every person furnishing rooms or lodging under (2), above, shall file with the Treasurer an application for a room tax identification number for each place of business. Every application shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant intends to transact business, location of the place of business, and such other information as the Treasurer requires. The application shall be signed by the owner if a sole proprietor and if not a sole proprietor, by the person responsible who is authorized to act on behalf of the business.

(4) **TAX NUMBER.** The Treasurer shall issue to each applicant a separate number for each place of business within the Village of Bellevue. Such number is not assignable and is valid only for the person in whose name it is issued and for the collection of the room tax at the place designated therein.

(5) **RECORDS TO BE KEPT.** 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 in such form as the Treasurer requires.

(6) **FILING OF RETURNS.** (a) Returns to be Filed. A return shall be filed with the Treasurer by each person responsible, subject to (2), above, on or before the day on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar month from such retail furnishing of rooms or lodging, the amount of tax imposed for such period, and such other information as the Treasurer deems necessary to administer this section. An annual return shall be filed within 90 days of the close of each calendar or fiscal year and shall contain certain such information as the Treasurer requires to administer this section. Each return shall be signed by the person required to file a return, or an authorized agent, but need not be verified by oath. The Treasurer may, for good cause, extend the time of filing any return, but not longer than 30 days from the filing date.

(b) Failure to File. If any person required to make a return fails, neglects or refuses to do so for the amount and in the manner, form, and time prescribed herein, the Treasurer, according to his or her best judgment, shall determine the amount of the tax due the Village of Bellevue and make doomsday assessment upon the person who fails to file and pay on a timely basis. Each person whose tax is determined by the Treasurer shall pay the amount determined plus interest at the rate of 1% per month on the unpaid balance. No refund or modification of the payment as determined by the Treasurer may be granted until the person files a correct room tax return and permits the Treasurer or an authorized agent to inspect and audit the records of the business required to be kept in (5), above.

(c) Late Filing Fee. In addition of any other forfeiture provided herein, whether imposed or not, a forfeiture of \$100.00 shall be imposed upon, and collected from, any person each time such person fails to file the return required in (6a), above, on a timely basis.

(7) **TREASURER'S RIGHT OF INSPECTION AND AUDIT.** (a) Whenever the Treasurer has probable cause to believe that the correct amount of room tax has not been assessed upon and collected from customers, or that the tax return is not correct, the Treasurer may cause an inspection and audit of the financial records of any person subject to (2), above, to determine whether or not the correct amount of room tax is assessed, collected, and paid according to (2) and (6), above.

(b) In the event any person subject to (2), above, fails to comply with a request by the Treasurer or an authorized agent to inspect and audit the person's financial records as in (a), above, such person shall be subject to a forfeiture in the amount of 5% of the tax due at the time of the audit.

(8) **CONFIDENTIALITY.** Information obtained under this section shall be confidential, except the Treasurer may provide information to persons using the information in the discharge of duties imposed by law, the duties of their office, such as the duties of the office of room tax commissioner, or by order of a court. The Treasurer may publish statistics classified so as not to disclose the identity of particular returns. Any person who violates any provision of this subsection shall forfeit not less than \$100.00 nor more than \$300.00.

(9) **ADMINISTRATION AND PAYMENT OF TAXES.** This chapter shall be administered by the Treasurer. The tax imposed for the month is due and payable on the 20th day of the month following the collection of the tax from the customer under (2), above.

(10) **FAILURE TO PAY TAX WHEN DUE.** (a) Forfeitures. In addition to the forfeitures provided in this chapter, and the tax due under this chapter, a forfeiture of 25% of the room tax due for the previous year under (2), above, or \$5,000.00, whichever is less, shall be imposed upon any person or business that allows the monthly tax imposed to be delinquent under this chapter.

(b) Delinquent Taxes. The tax imposed by the section shall become delinquent if not paid 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. If a return is filed late, or there is no return filed, the due date for the taxes imposed is the due date of the return.

(c) Security May be Required. In order to protect the revenue of the Village of Bellevue, the Treasurer shall require any person liable for the tax imposed by this section who fails to pay the tax as herein required to file with the Treasurer, before or after the permit is issued, such security, not in excess of \$5,000.00 cash or a surety bond equal to the prior month's tax, as the Treasurer determines. If any taxpayer fails or refuses to place such security, the Treasurer may refuse or revoke its permit.

If any taxpayer is delinquent in the payment of the taxes imposed by this section, the Treasurer may, upon ten (10) days notice after giving the taxpayer an opportunity to confer, recover the taxes, interest, and penalties from the security or surety placed with the Treasurer by such taxpayer. No interest shall be paid or allowed by to any person for the deposit of such security.

(11) **SEPARABILITY OF CONFLICT.** If any section, subsection, paragraph, sentence, clause, phrase or portion of this section is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such provision and such holding shall not affect the validity of the remaining portion of this ordinance.

(12) **DISBURSEMENT OF TAX PROCEEDS.** Pursuant to Section 66.75(1m)(b)2, Wis. Stats., the Village of Bellevue obligates itself to enter into an intergovernmental agreement under Section 66.30, Wis. Stats., with all other municipalities participating in the Room Tax Commission created thereunder. Notwithstanding the rights and obligations of the Village of Bellevue to retain or disburse the process of the room tax herein imposed, whether by contract or otherwise, the Village of Bellevue shall disburse and pay to the Room Tax Commission the total amount collected by the Village of Bellevue as and for room tax hereunder, less an amount which the Village of Bellevue may retain for purposes of administering said room tax in the amount of four (4%) percent of the proceeds so disbursed to the Commission. Said amount shall be used by the Room Tax Commission as provided in Section 66.75, Wis. Stats.

(13) **TAX NOT TO BE REPEALED.** The room tax imposed by this Chapter shall not be repealed, nor shall said tax be amended or reduced below the level of 8% of the gross receipts from the retail furnishing of rooms or lodging while there remains outstanding any indebtedness owing for construction of the new Arena and expanded Convention Center.