

Chapter 66

TAXATION*

***Cross references**--Any ordinance levying, imposing or otherwise relating to taxes not codified in this Code saved from repeal, § 1-5(a)(6); any ordinance levying or imposing any special assessment saved from repeal, § 1-5(a)(12); administration, ch. 2; finance, § 2-181 et seq.; businesses, ch. 18.

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ARTICLE I.

IN GENERAL

Sec. 66-1. Delinquent taxes, assessments and fees.

No initial or renewal license, permit, variance, conditional use approval, special exception, zoning matter or any other discretionary action of the town or any of its boards, commissions, departments or employees shall be:

- (1) Approved for any applicant who is:
 - a. Delinquent in the payment of any taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claim owed to the town.
 - b. Delinquent in the payment of a forfeiture resulting from the violation of any ordinance.
 - c. Delinquent in the payment of any taxes or other claims due to the state or county.
 - d. Has any outstanding warrant or capias from any municipal, state or federal court.
- (2) Issued for any premises or property for which taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claims for the town are delinquent and unpaid.

(Ord. No. 92-6, 10-12-1992)

Sec. 66-2. Penalty for delinquent taxes.

There is imposed a penalty of one-half percent per month or fraction of a month, in addition to the interest provided for in Wis. Stats. § 74.47(2), on all personal property taxes that are overdue or delinquent.

(Ord. No. 87-4, § 1, 11-9-1987)

Secs. 66-3--66-30. Reserved.

ARTICLE II.

ASSESSOR*

*Cross reference--Officers and employees, § 2-31 et seq.

Sec. 66-31. Office created.

Pursuant to a majority vote of the qualified electors present at the annual town meeting of the town on April 15, 1989, the office of elective assessor is repealed and the office of assessor as an appointive office is created.
(Ord. No. 89-5, § 1, 5-8-1989)

Sec. 66-32. Appointment.

The appointment to the office of assessor shall be by appointment by the town chair, subject to confirmation of a majority vote of the town board. The term of office for the appointive assessor shall be three years.
(Ord. No. 89-5, § 3, 5-8-1989)

Sec. 66-33. Salary.

The appointive assessor shall be paid at an annual rate and in such amounts as the town board may from time to time establish.
(Ord. No. 89-5, § 2, 5-8-1989)

Sec. 66-34. Duties.

The appointive assessor shall comply with all the duties and requirements of statute pertaining to assessors and specifically shall obtain a certification from the state as a certified assessor and will continue to do whatever necessary to maintain such certification.
(Ord. No. 89-5, § 4, 5-8-1989)

Sec. 66-35. Confidentiality of information.

Whenever the assessor, in the performance of the assessor's duties, requests or obtains income and expense information pursuant to Wis. Stats. § 70.47(7)(af), or any successor statute thereof, then, such income and expenses information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that such information may be revealed to and used by persons: in the discharging of duties imposed by law; in discharge 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 Wis. Stats. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stats. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stats. § 19.35(1).
(Ord. No. 2000-3, § 1, 5-8-2000)