

TAXATION

ARTICLE I. IN GENERAL

Sec. 10-1. Confidentiality of Income and Expenses Provided to Assessor.

- (a) *Adoption.* This section adopts by reference Wis. Stats. §70.47(7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Wis. Stats. §19.35(1).
- (b) *Exceptions.* An officer may make disclosure of such information under the following circumstances:
- (1) The assessor has access to such information in the performance of his or her duties.
 - (2) The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment.
 - (3) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law.
 - (4) The officer is complying with a court order;
 - (5) The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under Wis. Stats. §74.37, in which case the base records are open and public.

(Ord. of 3-11-2002, §§ 1, 2)

Secs. 10-2--10-30. Reserved.

ARTICLE II. BOARD OF REVIEW*

*Cross references: Boards, commissions and committees, § 2-241 et seq.

Sec. 10-31. How Constituted.

The Village Trustees and the Village Clerk shall comprise the Village Board of Review. It shall be the duty of the Village Assessor to attend the sessions of the Board of Review.

(Effective March, 2008)

TAXATION

Sec. 10-32. Compensation.

The members of the Board of Review, except members who are employees or officers of the Village, shall receive such compensation as shall be established by the Village Board from time to time.

(Effective March 10, 2008)

Sec. 10-33. Time and Place of Meetings.

The Board of Review shall meet annually on the second Monday of May at the Village of Kronenwetter Municipal Center. The Board shall proceed as outlined in Wis. Stats. §70.47.

(Code 1970, § 1.13(4))

Sec. 10-34. Adoption of State Statutes.

In all other respects, the duties and functions of the Board of Review shall be as prescribed by statute, particularly as set forth in Wis. Stats. § 70.46 and 70.47.

(Code 1970, § 1.13(5))

Sec. 10-35. Clerk.

The Clerk shall be the clerk of the Board of Review and keep an accurate record of all proceedings.

(Code 1970, § 1.13(2))

Sec. 10-36. Alternate Members for Board of Review.

- (a) *Adoption.* Pursuant to Wis. Stats. § 70.47(6m)(c) and 70.45(1), the Village Board hereby provides for the appointment of alternates to serve on the Village Board of Review in the event a standing Board member of the Board of Review is removed or unable to serve for any reason.
- (b) *Appointments.* The Village Board may name as many alternates as it deems necessary to meet the statutory requirement that no less than four Board of Review members are needed to make a final determination of any objection to the property assessment.

(Ord. No. 1.13, §§ 1, 2, 6-17-2002)

TAXATION

Secs. 10-37--10-70. Reserved.

ARTICLE III. ROOM TAX

Sec. 10-71. 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 means as defined in Wis. Stats. §77.51(4)(a), (b) and (c) insofar as applicable.

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

(Code 1970, § 5.04(1))

Cross references: Definitions generally, § 1-2.

Sec. 10-72. Penalty.

Any person subject to the tax imposed by this article who violates any of the provisions hereof or fails or refuses to permit inspection of his or her records by authorized Village officials after such inspection has been duly requested, or fails to file a return as provided in this article shall be subject to the maximum penalties allowed by Wis. Stats. §66.0615. Each day in violation is deemed to constitute a separate offense.

Sec. 10-73. Adopted by Reference.

The applicable definitions in Wis. Stats. §77.52(2)(a)1 shall apply in this article as if fully set forth in full.

Sec. 10-74. Imposition of Tax.

Pursuant to Wis. Stats. §66.0615, a tax is imposed on the privilege and service of furnishing, at retail, except sales for resale of rooms or lodging to transients 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 accommodations. Such tax shall be at the rate of four percent of the gross receipts from such retail furnishings of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. §77.52(2)(a)1.

(Code 1970, § 5.04(2))

Sec. 10-75. Collection of Tax.

This article shall be administered by the Treasurer. The tax imposed for each calendar quarter, or the first partial quarter, is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Treasurer, by those furnishing

TAXATION

at retail such rooms and lodging, on or before the date on which such tax is due and payable. Such return shall show the gross 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 the Treasurer deems necessary. Every person required to file such quarterly return shall, with his or her first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the treasurer requires. Such annual returns shall be made on forms as prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his or her duly authorized agent, but need not be verified by oath. The Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date; such extensions must be in writing.

(Code 1970, § 5.04(3)(a))

Sec. 10-76. Distribution of Tax.

The room tax collection shall be allocated to the General Fund of the Village.

(Code 1970, § 5.04(3)(b))

Sec. 10-77. Permit Application; Security; Issuance.

- (a) Every person furnishing rooms or lodging under Section 10-74 shall file with the Treasurer an application for a permit to operate a hotel or motel, for each place of business. Every application for a permit shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his or her 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 authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay to the Treasurer a fee set by the Board from time to time for each permit.
- (b) In order to protect the revenue of the Village, the Treasurer may require any person liable for the tax imposed by this article to place with the Treasurer, before or after a permit is issued, such security as the Treasurer determines. If any taxpayer fails or refuses to place such security, the Treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this article, the Treasurer may, upon ten days' notice, recover the taxes, interest and penalties from the security placed with the Treasurer by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security.
- (c) After compliance with subsections (a) and (b) of this section by the applicant, the 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. It shall at all times be conspicuously displayed at the place for which issued.

TAXATION

(Code 1970, § 5.04(4))

Sec. 10-78. Revocation of Permit.

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

(Code 1970, § 5.04(5))

Sec. 10-79. Sale of Business.

If any person liable for any amount of tax under this article sells out his or her business or stock of goods or quits the business, such person's successors or assigns shall withhold sufficient amounts of the purchase price to cover such amount until the former owner produces a receipt from the Treasurer that it has been paid or a certificate stating that no amount is due.

(Code 1970, § 5.04(6))

Sec. 10-80. Audit.

The Treasurer may, by office audit, determine the tax required to be paid to the Village or the refund due to any person under this article. This 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 Treasurer's possession. One or more such office audit determinations may be made of the amount due for any one or for more than one period.

(Code 1970, § 5.04(7))

Sec. 10-81. Failure to File.

If any person fails to file a return as required by this article, the Treasurer shall make an estimate of the amount of the gross receipts under Section 10-74. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Treasurer's possession or may come into his or her possession. On the basis of this estimate, the 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 thereof. One or more such determinations may be made for one or more than one period.

(Code 1970, § 5.04(8))

TAXATION

Sec. 10-82. Interest.

All unpaid taxes under this article shall bear interest at the rate of one percent monthly 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 Treasurer. All refunded taxes shall bear interest at ten percent per annum from the due date of the return until the first day of the month in which such 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 Treasurer 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.

(Code 1970, § 5.04(9))

Sec. 10-83. Penalty Assessment.

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 the maximum penalty allowable under Wis. Stats. §66.0615, exclusive of 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.

(Code 1970, § 5.04(10))

Sec. 10-84. Records.

- (a) Every person liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.
- (b) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Treasurer, are deemed to be confidential, except the treasurer may divulge their contents to the following and no others:
 - (1) The person who filed the return.
 - (2) Officers, agents, or employees of the Internal Revenue Service or the State Department of Revenue.
 - (3) The Assessor, Village Attorney, President and Village Board.
 - (4) Other public officials of the Village, when deemed necessary.
- (d) 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

TAXATION

records of any person of 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 subsection (b) of this section.

(Code 1970, § 5.04(11))