

Sent 11/12/01

**ORDINANCE**

The board of the Town of \_\_\_\_\_ of Trade Lake, Burnett County, Wisconsin do ordain as follows:

Section 1. The Town of Trade Lake elects not to give bond on the municipal treasurer provided for by Section 70.67 (1) of the WI Statutes.

Section 2. Pursuant to section 70.67 (2) of the WI Statutes, the Town of Trade Lake shall be obligated to pay, in case the treasurer thereof shall fail to do so, all state and county taxes required by law to be paid by such treasurer to the county treasurer.

Section 3. The clerk for the Town of Trade Lake shall forthwith file a certified copy of this ordinance with the county treasurer.

Section 4. This ordinance shall take effect and be in force upon passage and posting.

Date passed: November 8, 2001

Signature: Deborah L. Christian  
Clerk

Signature: [Handwritten Signature]  
Chairman

Burnett County, Wisconsin

November 8, 2001

To: County Treasurer of Burnett County

This is to certify that the above ordinance is an exact copy and that said ordinance is still in force.

Deborah L. Christian  
Clerk

Office of the  
**BURNETT COUNTY TREASURER**

7410 County Rd K #101  
Siren WI 54872  
715-349-2187

October 10, 2001

To: Town and Village Treasurers

Re: WIS STATS 70.67—Treasurer's Bond or Substitute

Under WIS Stats 70.67, the treasurer of each town or village is to guarantee collection of taxes by providing either a short-term bond or a copy of the ordinance whereby the municipality waives the short-term bond and accepts responsibility for paying all the taxes required to be paid to the county treasurer.

Tax bond policies and ordinances regarding the Municipal Treasurer's bond need to be reestablished yearly. Enclosed is a blank form of an ordinance for your use. Also enclosed is a copy of the statutes. Please provide me with the **original** copy of the ordinance, certified by the clerk or the **original** copy of the bond policy before collecting any taxes. If you have any questions, please call.

Thank you,



Joanne Pahl  
Burnett County Treasurer

Encl.



tion of the department of revenue from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final.

(11) **COMPUTATION.** The determination of the commission shall not affect the validity of taxes apportioned in accordance with the taxation district assessment from which such appeal was taken; but if it is determined upon such appeal that such taxation district assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said commission in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said commission to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the commission; and each town, city and village whose valuation in such taxation district assessment was determined by said commission to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the commission. The department of revenue shall aid the county clerk in making proper computations.

(12) **EXPENSES.** The tax appeals commission shall transmit to the county clerk with its determination on such appeal a statement of all expenses incurred therein by or at the instance of the commission, which shall include the actual expenses of the commission and regular employees of the commission, the compensation and actual expenses of all other persons employed by it and the fees of officers employed and witnesses summoned at its instance. A duplicate of such statement shall be filed in the office of the department of administration. Such expenses shall be audited upon the certificate of the commission, and paid out of the state treasury, in the first instance, as other claims against the state are audited and paid. The amount of such expenses shall be a special charge against such county and shall be included in the next apportionment and certification of state taxes and charges, and collected from such county, as other special charges are certified and collected. Unless otherwise directed by the commission in its determination upon such appeal, the county clerk, in the next apportionment of state and county taxes, shall apportion the amount of such special charges to and among the towns, cities and villages in such county whose relative valuations were increased in the determination of the commission in proportion to the amount of such increase in each of them respectively. The apportionment of such expenses shall be set forth in the determination of the commission. The amount so apportioned to each such town, city and village shall be charged upon its tax roll and shall be collected and paid over to the county treasurer as other state taxes and special charges are collected and paid.

(13) **PROCEDURES.** The provisions of s. 73.01, insofar as consistent with this section, shall be applicable to proceedings under this section.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

**70.65 Tax roll.** (1) **CLERK TO PREPARE.** Annually the clerk of the taxation district shall prepare a tax roll. The clerk shall begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll under s. 74.03.

(2) **CONTENT.** The tax roll shall do all of the following:

- (a) As shown on the assessment roll:
1. Identify all the real property within the taxation district and, with respect to each description of real property, the name and address of the owner and the assessed value.
  2. Identify the name and address of the owners of all taxable personal property within the taxation district and the assessed value of each owner's taxable personal property.
- (b) With respect to each description of real property and each owner of taxable personal property:
1. Show the total amount of taxes levied against the property by all taxing jurisdictions to which the property is subject.

2. Show all other taxes, assessments and charges against the property which are authorized by law to be collected as are taxes levied against property.

(c) Set forth the taxes, assessments and charges against property in the tax roll in a manner sufficiently organized and apportioned to permit collection and settlement of the taxes, assessments and charges under ch. 74.

(d) Show the total amount of taxes, assessments and charges to be collected against property within the taxation district.

(e) Direct the treasurer of the taxation district and the county treasurer to collect, under s. 74.07, the amount of taxes, assessments and charges under par. (d).

(f) Set forth any other information required by law or determined necessary by the department of revenue.

(3) **CERTIFICATION OF CORRECTNESS.** The clerk of the taxation district shall certify, on the tax roll, that the information contained in the tax roll is accurate, to the clerk's best knowledge.

(4) **FORM** The format of the tax roll shall be prescribed by the department of revenue under s. 70.09 (3).

(5) **DELIVERY.** The clerk of the taxation district shall transfer the tax roll under s. 74.03.

History: 1981 c. 20; 1983 a. 300, 532; 1985 a. 29; 1987 a. 27, 378.

A municipality is entitled to rely on the address provided on the transfer tax return until it is provided with information reasonably calculated to inform of a new address. *Pocius v. Kenosha County*, 231 Wis. 2d 596, 605 N.W.2d 915 (Ct. App. 1999).

### **70.67 Municipal treasurer's bond; substitute for.**

(1) The treasurer of each town, city or village shall, unless exempted under sub. (2), execute and deliver to the county treasurer a bond, with sureties, to be approved, in case of a town treasurer, by the chairperson of the town, and in case of a city or village treasurer by the county treasurer, conditioned for the faithful performance of the duties of the office and that the treasurer will account for and pay over according to law all taxes of any kind which are received and which are required to be paid to the county treasurer. If such bond is executed, or the condition thereof guaranteed by personal sureties, the amount of the bonds shall be double the amount of state and county taxes apportioned to the town, village or city, provided that the amount of such bond shall not exceed the sum of \$500,000. When such bond is executed, or the condition thereof guaranteed, solely by a surety company as provided in s. 632.17 (2), such bond shall be in a sum equal to the amount of such state and county taxes, provided that the amount of such bond shall not exceed the sum of \$250,000. The county treasurer shall give to said town, city or village treasurer a receipt for said bond, and file and safely keep said bond in the office.

(2) The treasurer of any municipality shall not be required to give such bond if the governing body thereof shall by ordinance obligate such municipality to pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by law to be paid by such treasurer to the county treasurer. Such governing body is authorized to so obligate such municipality. If the governing body of the municipality has adopted an ordinance as specified in this subsection, it may demand from its 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 be determined by the governing body. Such bond shall run to the town or village board or the city council, as the case may be, and shall be delivered to the clerk of the municipality. A certified copy of such ordinance filed with the county treasurer shall be accepted by the county treasurer in lieu of the bond required by sub. (1). Such ordinance shall remain in effect until a certified copy of its repeal shall be filed with the county clerk and the county treasurer. The official bond executed pursuant to s. 19.01, required of municipal treasurers, shall extend to and include the liability incurred by any town, city or village whose governing board shall adopt and certify to the county treasurer an ordinance in accordance with this subsection.

History: 1975 c. 375 s. 44; 1975 c. 421; 1989 a. 56 s. 258; 1991 a. 316.

For purposes of sub. (2), the town board is the governing body of the town. 63 Atty. Gen. 10.

