

**CITY OF MUSKEGO**  
**CHAPTER 3 - FINANCE AND TAXATIONS**  
(Ord. #1168 - 04-22-04)

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**3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.**

- (1) Pursuant to sec. 70.65(1), Wis. Stats., the Clerk shall enter local taxes in the tax roll, according to the format prescribed by the Department of Revenue. The Clerk shall begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll to the Treasurer as provided in sec. 74.03, Wis. Stats.
- (2) The Treasurer is not required to prepare tax receipts unless a receipt is specifically requested by a person paying taxes, as provided in sec. 74.09(3)(g), Wis. Stats. If the Treasurer receives the request for a receipt, then the Treasurer shall prepare a receipt.

**3.015 COLLECTION OF PROPERTY TAXES, SPECIAL ASSESSMENTS, SPECIAL CHARGES AND OTHER TAXES.**

- (1) Pursuant to sec. 74.12, Wis. Stats., the City of Muskego hereby authorizes payment of real property taxes in three (3) installments. Each installment shall be for one-third of the total real property taxes due. The installments shall be due as follows:
  - (a) The first installment shall be paid on or before January 31.
  - (b) The second installment shall be paid on or before April 30.
  - (c) The final installment shall be paid on or before July 31.
- (2) All special assessments, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31.
- (3) Pursuant to Sec. 74.12 (11), Wis. Stats., except as provided in Paragraphs (c) and (d) of said section, if the Clerk-Treasurer receives a payment from a taxpayer which is not sufficient to pay all amounts due, the payment shall be applied to the amounts due, including interest and penalties, in the following order:
  1. Personal property taxes.
  2. Delinquent utility charges.
  3. Special charges.
  4. Special assessments.
  5. Special taxes.
  6. Real property taxes.
- (4) In the event that any installment on real property taxes is not paid on or before the date due, the entire amount of the remaining unpaid taxes on that parcel is delinquent as of the first day of the month after the payment is due.
- (5) In the event that any special assessment, special charge, special tax or personal property tax is not paid in full on or before January 31, the amount unpaid shall be delinquent as of February 1.

- (6) Any real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all delinquent personal property taxes, whenever paid, shall be collected by the Treasurer, together with interest of one percent per month or fraction thereof charged from the preceding February 1 pursuant to Sec. 74.47 Wis. Stats., plus one-half percent per month or fraction of a month pursuant to Waukesha County Enrolled Ordinance No. 144-160, or any applicable similar county ordinance. Any real property taxes, special assessments, special charges or special taxes on the tax roll that remain unpaid through July 31 shall be returned to the County Treasurer for collection on or before August 15.

### **3.02 DUPLICATE TREASURER'S BOND ELIMINATED**

- (1) Bond Eliminated. The City elects not to give the bond on the Treasurer provided for by sec. 70.67(1), Wis. Stats.
- (2) City Liable for Default of Treasurer. Pursuant to sec. 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

### **3.03 CLAIMS AGAINST CITY**

- (1) Claims to be Certified. Prior to submission of any account, demand or claim to the Common Council for approval of payment, the City Clerk shall refer each account, demand or claim to the Finance Director (Comptroller), who shall certify, by indicating approval of each claim, that the following conditions have been complied with.
  - (a) That funds are available therefore pursuant to the budget.
  - (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
  - (c) That the claim is accurate in amount and a proper charge against the treasury.
- (2) Finance Committee Report. The Finance Committee shall recommend to the Common Council the approval or disapproval of each account, demand or claim. Upon said recommendation, the accounts, demands and claims contained therein shall be approved or disapproved, as the case may be by the Common Council.
- (3) Payment of Regular Wages or Salaries. Regular wages or salaries of City officers and employees shall be verified by the proper City official or department head and filed with the Finance Department in time for payment on the regular pay day.

### **3.04 FISCAL YEAR**

The calendar year shall be the fiscal year.

### **3.05 BUDGET**

- (1) Departmental Estimates. On or before October 1 of each year, each officer, department and committee shall file with the Clerk, who shall forward to the Finance Director, an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and

disbursements on account of any special fund under the supervision of such officers, department or committee during such year, and of any the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as "Departmental Estimates", and shall be as nearly uniform as possible for the main divisions of all departments.

- (2) Administrative Recommendation. On or before October 28 each year the Mayor and Finance Director shall review the departmental estimates and prepare and submit to the Committee of the Whole a proposed administrative budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
  - (a) The expense of conducting each department and activity of the City 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.
  - (b) An itemization of all anticipated income of the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
  - (c) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
  - (d) Such other information as may be required by the Council and by state law.
- (3) Committee of the Whole.
  - (a) The Committee of the Whole shall hold a series of meetings to review the administrative recommendation and submit to the Council, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year.
  - (b) The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- (4) The Council. The Council shall hold a public hearing on the budget and the proposed appropriation resolution as required by law. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course in the Council as the other resolutions.
- (5) Capital Expenditures Budget. There shall also be prepared on or before October 28 of each year for submission to the Council, a proposed budget for capital improvements and anticipated extraordinary expenses. The preparation of such budget shall be coordinated by the Mayor and Finance Director and reviewed and recommended by the Committee of the Whole. It shall include:
  - (a) A statement showing the existing indebtedness of the City and the costs of debt service for the ensuing year.

- (b) A statement showing the cost of capital improvements for the previous year and proposed capital improvements for the ensuing year with an estimate for the cost thereof.
- (c) A statement showing revenue anticipated from all sources from capital improvements such as sewer service charges, special assessments, etc. together with general property taxes anticipated to be levied for the improvement; and a statement of unappropriated balances, reserve accounts and surplus remaining in capital expenditure accounts.
- (d) The preparation of a resolution for presentation to the Council for a five-year program of capital improvements showing projected total of revenues, total operating expenses and the financial plan for capital outlay.
- (e) Such other information as may from time to time be required by the Council or by state law.

**3.06 TRANSFER OF APPROPRIATIONS**

Upon written recommendation of the Finance Committee the Council may at any time by a 2/3 vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper.

**3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION**

No money shall be drawn from the Treasury of the City, 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 Sec. 3.06 of this Chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Council, 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 shall have been accomplished or abandoned.

**3.08 ACCOUNTS RECEIVABLE.**

Unless collection procedures are stated in other ordinances or laws of the City of Muskego, all accounts receivable of the City shall be paid in full within 30 days after the date of the bill. Delinquent accounts receivable may be placed upon the tax roll if not paid on or before November 1st.

**3.085 FEES OF CITY PROFESSIONALS CHARGED BACK**

- (1) (a) Whenever the City Attorney, City Engineer or any other of the City's professional staff are contacted regarding a specific person's property, development or other special matter in the City of Muskego by:
  - 1. The Mayor, Common Council, City Committee, Board, or City Commission or any representative, agent or designee of the same; or
  - 2. A property owner or other person or entity or a property owner's or other person's or entity's representative, if said contact results in a charge to the City of Muskego for that professional's time and services and said service is not a

service supplied to the City of Muskego as a whole, then and in that event the Finance Director shall charge said person or entity for said service and/or pursuant to the provisions of Section 66.0627 Wis. Stats., charge that service to the benefited property owner for the fees incurred by the City.

- (b) This ordinance shall be enforced based upon the policy as established by the City through the Finance Committee by resolution of the Common Council from time to time.
- (2) The Finance Director shall bill each person or entity for the special service and give each property owner or other billed for current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the City Clerk shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owners or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll. The City, in addition or instead of the above, may follow any other legal means to collect the amounts due.

**3.09 FACSIMILE SIGNATURES**

All order checks of the City of Muskego shall be signed by the City Clerk and City Treasurer and countersigned by the Mayor, and in lieu of their personal signatures, there may be affixed to each order check the facsimile signatures of the City Clerk, City Treasurer and Mayor.

**3.10 ESTABLISHING ROOM TAX (Repealed Ord. #1340 03-31-2011)**

**3.11 PENALTY (Moved and renumbered 3.18)**

**3.12 SEVERABILITY (Moved and renumbered 3.19)**

**3.13 SEWER SERVICE AREAS** (Deleted - Ord. #1138 - 05-22-2003)

**3.14 PREVIOUS AGREEMENTS** (Deleted - Ord. #1156 - 11-06-2003)

**3.15 RIGHT OF APPEAL** (Deleted - Ord. #1156 - 11-06-2003)

**3.16 COMMON COUNCIL'S POWER TO AUTHORIZE PUBLIC WORKS PROJECTS; INVESTIGATIONS.** (Ord. #1105 - 07-3-2002)

The Common Council shall have the sole and exclusive power to determine whether to authorize expenditures on behalf of the City pertaining to public works, specifically including the sole and exclusive power to determine whether to approve public works projects, and to enter contracts for public works projects, except as described in Section 3.17, below. Prior to exercising this authority, the Common Council shall ensure that it is well informed and fully advised in order to best serve the government and good order of the City, for the City's commercial benefit, and for the health, safety, and welfare of the public. To ensure that the Common Council is well informed and fully advised, the Common Council shall conduct all investigations as may be necessary, which may include: Authorizing the preparation of studies related to planning, engineering, architectural rendering and feasibility; Referring the matter to City Staff for report and recommendation; Submitting the matter to review by City committees and commissions; Investigating financing, such as possible bonding and/or grants and/or cost sharing with other municipal entities; Submitting the matter for review by other

governmental entities having jurisdiction; and seeking such additional information and advice as the Common Council deems to be necessary and appropriate.

**3.17 LIMIT ON CONSTRUCTION OF PUBLIC WORKS PROJECTS WHOSE ESTIMATED COSTS EXCEED \$10 MILLION** (Ord. #1106 - 07-3-2002)

Prior to entering any contract for the construction of any public works project whose estimated costs exceed \$10 million, except in the case of an emergency as determined by the Common Council, the Common Council shall submit to the electorate a referendum for approval of the public works project. Failure by the referendum shall preclude the City from proceeding with the public works project. The wording of any referendum shall provide the specific purpose, location, and cost of the public works project. Nothing in this provision shall be construed to preclude the City from exercising its role in the planning or design of any such public works project.

**3.18 PENALTY**

Any person who shall violate any provision of this chapter or any order, rule or regulation made hereunder shall be subject to a penalty as provided in Section 25.04 of the Municipal Code. Imposition of a forfeiture thereunder shall not preclude the City from maintaining any appropriate action to enjoin or remove any violation of this chapter.

**3.19 SEVERABILITY**

Should any part of this ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable and shall continue in full force and effect.