

# CHAPTER 3

## FINANCE AND TAXATION

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**3.01 Purchasing Agent.** The Clerk of Vilas County shall serve as the Vilas County Purchasing Agent with the authority to purchase all items required by the various departments for their day-to-day operations pursuant to any purchasing policies set forth by the Board of Supervisors. [History: cr. 9/98-2A;]

**3.02 Public Depositories Designated. (1)** The Vilas County Board shall designate the public depositories as defined in Chapter 34 of the Wisconsin Statutes for all public monies coming into the hands of the Treasurer of Vilas County. Said designation shall be by resolution. [History: cr. 9/98-2A; rev. 2003-3A; 2016-09]

**(2) TRANSFER OF FUNDS.**

(a) Withdrawal or disbursement from the above-named public depositories shall be by order check as provided in §66.0607, Wis. Stats. In accordance therewith, all order checks shall be signed by the following persons:

- County Clerk
- County Treasurer

(b) Transfers to and from the Local Government Pooled Investment Fund may also be done through the use of money transfer techniques including electronic funds transfers.

(c) In lieu of their personal signatures, facsimile signatures for the County Clerk and County Treasurer may be affixed on such order checks. Any one of the above-named depositories shall be fully warranted and

protected in making payment on an order check bearing such facsimiles notwithstanding that the same may have been placed thereon without the authority of the designated person or persons. [History: cr. 9/98-2A; rev. 8/03-3A;]

**3.03 Business Expenses.** Vilas County shall reimburse any authorized business-related travel on behalf of Vilas County in accordance with the official policies set forth by the Board of Supervisors.[History: cr. 9/98-2A]

**3.04 Procedures for Recovery of Real Property Taxes and Other Costs. (1)** Pursuant to Ordinance No. 88-2A, Vilas County is authorized to enforce tax liens pursuant to the provisions of §75.521, Wis. Stats.

**(2) ACTIONS AGAINST PERSONS.**

(a) This section is adopted pursuant to the authority provided under §74.53, Wis. Stats.

(b) The Corporation Counsel, upon the request of the County Treasurer, is hereby authorized and may commence an action to recover real property taxes and costs against persons pursuant to §74.53, Stats., for any of the following amounts that are included in the tax rolls for collection and any of the amounts under subparagraphs (ii) and (iii) that are not included on the tax rolls for collection:

(i) Delinquent real property taxes, special charges, special assessments, and special taxes, not including amounts under subparagraphs (ii) and (iii), that were delinquent during the period that the person owned the property.

(ii) The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under §66.0413(1)(br)2., (f), (g) or (i), (2)(d) or (4), Wisconsin Statutes, or filling and excavation incurred under §66.0427, Wis. Stats., if the person owned the property when the property was razed and removed and the site restored or the excavation was filled.

(iii) The cost of abating a public nuisance under §254.595 or §823.04 Stats., if the person owned the property when the public nuisance was abated.

(c) Prior to the filing of any civil action to establish personal liability for delinquency on

any current or prior owner, the following procedures shall be completed:

(i) The Forestry, Recreation and Land Committee shall have been presented with a written report by the Treasurer listing the delinquencies by year and the names and addresses of the owner(s) during the applicable years with the dates of any transfers of ownership.

(ii) The Forestry, Recreation and Land Committee shall have determined which of the current and previous owners should be held personally liable; and

(iii) The Treasurer shall have provided written notice to such owner(s), as the Forestry, Recreation and Land Committee may determine, that the County intends to file a civil action for recovery of delinquencies if the delinquencies are not cured by a specified deadline.

(d) Upon the commencement of an action as described in (b), above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under §74.57, Stats., against the owner of the property. The receiver shall manage the property, collect rents, and apply income to the payment of delinquent real property taxes.

(e) No action shall be commenced against any person under this ordinance unless at least two years has elapsed after the date of the issuance of the tax certificate with regard to the real property, except that an action may be commenced after one year has elapsed after the date of issuance of the tax certificate if razing, moving, and restoring the site to a dust-free and erosion-free condition has resulted in costs incurred which are included in the amount due for taxes.

(f) The Treasurer shall report to the Board of Supervisors with regard to any actions commenced pursuant to this ordinance within 60 days after the filing of said actions with the Court. [History: cr. 9/98-2A; rev. 8/03-3A;]

### **3.05 Underpayment and Overpayments.**

(a) Pursuant to Wis. Stat, 59.54 (24), and unless otherwise provided by law, the County may retain overpayments of fees, licenses and similar charges when the overpayment is five dollars

(\$5.00) or less, unless such refund is specifically requested in writing. Underpayments of not more than two dollars (\$2.00) may be waived when the administrative cost of collecting would exceed the amount of the underpayment.

[History: cr. 6/05-4A; rev. 2/18-02]