

## CHAPTER 15

### Licensees to Pay Local Claims; Appellate Procedures

<i>Section Number</i>	<i>Title</i>	<i>Ordinance Number</i>	<i>Date of Ordinance</i>
7-15-1	Licensees Required To Pay Local Taxes, Assessments and Claims; Appellate Procedures		
7-15-2	Tax Exempt Reports and Fees; Condition of License		

#### **SEC. 7-15-1 LICENSEES REQUIRED TO PAY LOCAL TAXES, ASSESSMENTS AND CLAIMS; APPELLATE PROCEDURES**

- (a) **Payment of Claims as Condition of License.** The Town shall not issue or renew any license to transact any business within the Town of Caledonia:
- (1) For any purposes for which taxes, assessments or other claims of the Town are delinquent and unpaid.
  - (2) For any person who is delinquent in payment:
    - a. Of any taxes., assessments or other claims owed the Town; or
    - b. Of any forfeiture resulting from a violation of any Town Ordinance.
- (b) **Exception.** This Section shall apply to licenses issued pursuant to the provisions of Title 7 of this Code of Ordinances, except Chapter 1.
- (c) **Applicability.** An application for renewal of a license subject to this Chapter shall be denied pursuant to the provisions of Subsection (a) only following notice and opportunity for hearing as provided by Subsection (d) below.
- (d) **Appeals; Notice and Hearing.** Prior to any denial of an application for renewal of a license, including denials pursuant to Subsection (a), the applicant shall be given notice and opportunity for a hearing as hereinafter provided:
- (1) With respect to licenses renewable under Chapter 2 of Title 7 of this Code of Ordinances, notice and opportunity for hearing shall be as provided Section 125.12, Wis. Stats., as amended time to time.
  - (2) With respect to licenses other than those described in Subsection (a) herein, the Town Board or its assignee shall notify the applicant in writing of the Town's intention not to renew the license and shall provide the applicant with an opportunity for hearing. The notice shall state the reasons for the intended action and shall establish a date, not less than three (3) days nor more than ten (10) days after the date of the notice on which the applicant shall appear before the Town Board. If the applicant shall fail to appear before the Town Board on the date indicated on the notice, the Town Board shall deny the application for renewal. If the applicant appears before the Town Board on the date indicated in the notice and denies that the reasons for nonrenewal exist, the Town Board shall conduct a hearing with respect to the matter. At the hearing, both the Town and the applicant may produce witnesses, cross examine witnesses and be represented by counsel.

The applicant shall, upon request, be provided a written transcript of the hearing at the applicants expense. If the Town Board determines the applicant shall not be entitled to renewal pursuant to Subsection (a), the application for renewal shall be denied.

- (e) **Other License Denial Appeals.** Where an individual, business or corporation wishes to appeal the Town Clerk's decision not to issue a license or permit under this Title on grounds other than those specified in Subsections (a) through (d) above, the applicant shall file a request in writing with the Clerk that the matter be referred to the Town. Board or designated committee thereof. A public hearing shall be scheduled within fourteen (14) calendar days by the Town Board. All parties may be represented by counsel. The Town Board shall consider all relevant information and shall render a decision which shall be binding.

#### **SEC. 7-15-2 TAX EXEMPT REPORTS AND FEES; CONDITION OF LICENSE.**

- (a) **Purpose.** By July 1st of each even numbered year, the Town Clerk shall complete and deliver a Taxation District Summary report (PC-226) to the Wisconsin Department of Revenue. This report should summarize information provided by the tax exempt property owners, with their report due January 31<sup>st</sup> each even-numbered year. The Clerk will make a reasonable diligent effort to ensure that all tax-exempt property owners are sent the registration form, and have returned the same. When said form has not been received by the Clerk by January 31st, the Clerk shall send the property owner(s) a notice, mail, return receipt requested, stating that the property for which the form is required will be appraised at the owner's expense, and a forfeiture imposed, if a completed form is not received by the Clerk within 30 days after the notice is sent. The Clerk is responsible for form distribution and review.
- (b) **Fees.** Since administration time of an elected official and possibly other Town officer (deputy clerk) or employees to whom to whom duties are delegated by the Clerk is involved, and since such workload is due to the existence of tax exempt property within the Town, the Town Board affirmatively states that it is fair and logical to charge a fee, as authorized under state law. After consideration of the administration time involved, the number of parcels per tax exempt entity and expenses to the Town, such as postage, copies, etc., the Town Board believes the following fee is reasonable to be charged per tax exempt entity, regardless of the number of parcels for each:
- (1) Form PC-220 -- January 31st deadline.
  - (2) Form PC-227 -- March 31st deadline.
  - (3) No fee required if filed by the respective deadline.
  - (4) Twenty-five Dollar (\$25.00) late fee if not remitted by the deadlines listed in one (1) and two (2) above.
- (c) **License.** Prompt payment of fees shall be a condition of receiving or renewing any license issued by the Town to the tax exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition, and requires accurate information.

- (d) **Forfeiture.** Since prompt and timely submission of these reports to the Clerk is essential to the efficient operation of this system and compliance with state standards, a forfeiture as in Section 1-1-6 may be imposed by the Municipal Court for failure to submit Report PC-220 and PC-227 to the Town Clerk by the deadline set forth in Subsection (b) above. Enforcement may be by use of the citation procedure.