

ORDINANCE NO: 38**AN ORDINANCE ESTABLISHING ADMINISTRATION OF THE TAX EXEMPT PROPERTY REGISTRATION SYSTEM**

The Town Board of the Town of Grand Rapids, Wisconsin, pursuant to § 70.337 Wisconsin Statutes does ordain as follows with regard to its Town Ordinances:

38.1 Purpose

This ordinance sets forth procedure concerning administration of the tax exempt property registration system for Report (PC-220 at time of passage).

38.2 Duties

By July 1 of each even numbered year, the town clerk must complete and deliver a Taxation District Summary Report (PC-226 at time of passage) to the Wisconsin Department of Revenue. This report should summarize information provided by the tax exempt property owners, with their report due March 31 each even numbered year. The clerk will make a reasonably diligent effort to ensure that all tax exempt property owners are sent the registration and have returned the same. When said form has not been received by the clerk by March 31, said clerk shall send the property owner(s) a notice by certified 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.

38.3 Fees

Since administration time of an elected official, and possibly other town officer (deputy clerk) or employees 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 fee schedule as per Ordinance 39 "Schedule of Fees and Forfeitures" is reasonable, to be charged per report.

38.4 Licensing

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.

38.5 Enforcement

Since prompt and timely submission of these reports to the clerk is essential to the efficient operation of this system, and compliance with the state standards, a forfeiture per Ordinance 39 "Schedule of Fees and Forfeitures" together with the costs of prosecution for each succeeding day on which the form is not received by the taxation clerk may be imposed by the court for failure to submit Report PC-220 or its successor to the town clerk by the deadline set forth in Section 38.2 above. Enforcement may be by use of the citation procedure separately adopted by town ordinance.

This ordinance shall take effect from and after the date of its passage and publication as provided by law.

HISTORY

Declaration/Ordinance/Resolution No

Dated

RESOLUTION NO:

2005-08
2006-07

22-March-1994
13-September-2005
23-May-2006