

PART I ADMINISTRATIVE LEGISLATION

Chapter 11

ASSESSMENTS, TAXATION AND FEES

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Article I Administration

11.01 Fire suppression equipment fees

A. Purpose. The village purchased an aerial fire truck for the Delton Fire and Ambulance Commission to use. As the services provided by said aerial fire truck benefit the owner or person in charge of such property, pursuant to s. 61.34, Wis. Stats., and its police powers may collect a portion of the cost of such aerial fire truck from the owner(s) of the property in the best interest of the public health, safety and welfare. The village board finding that the collection of a portion of the cost of the aerial fire truck from those property owners and properties benefiting directly from the services is in the best interest of the public health, safety and welfare, enacts this section.

B. The village of Lake Delton shall impose fees for the aerial fire truck's use. The amount of fees charged shall be as set by village board resolution. The village clerk-treasurer-coordinator shall maintain and update said fee schedule. Whenever a fee is changed or added by village board action, the fee schedule shall be changed accordingly. The fees shall remain in effect until changed by village board action.

C. Special Charges. Pursuant to the provisions of s. 61.34 and s. 66.0627, Wis. Stats., and as hereafter amended by the legislature, the village may charge any person or property for the cost of special services provided to said person or property by the village of Lake Delton. Within thirty (30) days of performing services or payment by the village, whichever is later, the village clerk-treasurer-coordinator shall submit an invoice to the person or the owner of the property receiving the service demanding the immediate payment. In the event said person fails to make payment in accordance with the provisions herein, the village shall levy the charges against the property of the debtor and may commence suit for collection of the amount due.

11.02 Distributing property tax credits

All equal installment payments of property taxes shall be calculated from the total balance due for such taxes after the total tax credit from the state has been deducted from each property taxpayer's original assessment.

11.03 Release village treasurer from furnishing a bond to collect property taxes

Pursuant to s. 70.67 (1) (2), Wis. Stats., the village board of the village of Lake Delton, Sauk County, Wisconsin, does hereby determine that the treasurer of said municipality is exempted from giving the bond specified in the above statute and that the village of Lake Delton does hereby obligate itself to pay, in case the treasurer of said municipality shall fail to so do, all state and county taxes required by law to be paid by such treasurer to the county treasurer pursuant to above statute.

11.04 Penalty for wrongful disclosure

Any person who intentionally discloses any confidential information or who intentionally violates any provision of section 11.04 shall forfeit not less than twenty five dollars (\$25.00) nor more than five hundred dollars (\$500.00). Each such unauthorized inspection or disclosure constitutes a separate offense.

11.05 Consequences of unpaid special assessments, housing tax, sewer charges or other charges

A. Charges due upon sale. Whenever any special assessments, unpaid housing taxes levied under Ordinance No. 5-70-10 or amendments thereto, unpaid sewer service charges, or any other unpaid village charges authorized by law are levied by the village against any property within the village that is subject to such levy, or charge, the same, or any balance thereof, shall become due

and payable upon a subsequent sale of such property by the owner or owners of such property having the status immediately before such sale, if the same have not already been fully paid prior thereto. The term sale as used herein means, and includes, a land contract sale, or a conveyance by deed, or a lease with a change of management involved. Items due on assessment installment basis payments may be assumed by the buyer upon village board approval.

B. Lien against real estate. If such special assessments, unpaid housing taxes levied under Ordinance No. 5-70-105 or amendments thereto, unpaid sewer service charges or any other unpaid village charges, or balance thereof, are not paid at time of any such sale, the village shall cause such balance to be collected as a real estate property lien against such real estate, together with all lawful costs and expenses of such collection, including reasonable attorney's fees as provided under the applicable statutes, and if unpaid by November 1st of any year, any unpaid balances shall be added to the real estate tax roll for such year.

Sections 11.06–11.17 reserved

Article II Premier Resort Area Tax

11.18 Authority

Article II is enacted under the authority of (i) s. 66.1113, Wis. Stats. and (ii) subchapter X of chapter 77, Wis. Stats, and acts amendatory thereto.

11.19 Purpose

The sole purpose of the village of Lake Delton in enacting this Article II is to raise revenues from the premier resort area tax imposed by this Article II to pay for infrastructure expenses in accordance with the terms of s. 66.1113, Wis. Stats.

11.20 Definitions

As used in this chapter, the following words have the meanings indicated:

- A. Infrastructure expenses. Means those expenses specifically referred to in s. 66.1113(1)(a), Wis. Stats.
- B. Premier resort area tax. Means the premier resort area tax referred to in s. 77.994, Wis. Stats.

11.21 Premier resort area declared

Pursuant to its authority under s. 66.1113(2)(a), Wis. Stats., the village hereby declares the village to be a premier resort area, as that term is defined in s. 66.1113(1)(c), Wis. Stats.

11.22 Findings

The village board of the village of Lake Delton makes the following findings and determinations, to wit:

- A. That the village of Lake Delton (the “village”) is a political subdivision of the state of Wisconsin.
- B. That the village clerk-treasurer-coordinator has prepared a report comparing the equalized assessed value of the taxable property used by “Tourism-related Retailers,” as that term is defined by s. 66.1113(1)(d), Wis. Stats., compared to the total equalized assessed value of the taxable property within the village.
- C. That the village clerk-treasurer-coordinator’s report demonstrates that at least forty percent (40%) of the equalized assessed value of the taxable property within the village is used by such Tourism-related Retailers; and that the village board of the village of Lake Delton finds

that at least forty percent (40%) of the equalized assessed value of the taxable property within the village is used by Tourism-related Retailers, as such term is defined in s. 66.1113(1)(d), Wis. Stats.

D. That the village board has determined the village will have in the future certain infrastructure expenses, as that term is defined in s. 66.1113(1)(a), Wis. Stats., and that the village's declaration as a premier resort area and imposition of the premier resort area tax pursuant to s. 66.1113(2)(b), Wis. Stats., would serve a public purpose by providing recreation and transportation facilities, encouraging economic development and tourism, and promoting the public safety and welfare of the people of the village.

11.23 Tax rate

A. Pursuant to, and in strict conformity with, the provisions of (i) s. 66.1113, Wis. Stat. and (ii) subchapter X of chapter 77, Wis. Stats., the village of Lake Delton does hereby elect to impose a premier resort area tax in the manner and to the extent permitted by subchapter X of chapter 77, Wis. Stats.

B. Tax rate. As of July 1, 2014 the premier resort area tax imposed by this Article II shall be at the rate of one and one-quarter percent (1.25%).

11.23 B. modified and amended by Ordinance 14-004 Passed: February 24, 2014 Published: February 26, 2014

11.24 Conform to state laws

It is the express intent of the village of Lake Delton that the construction, administration and application of this Article II to all persons in all situations shall conform to the laws of the state of Wisconsin in all ways, and it shall be so construed, applied and administered.

Sections 11.25–11.35 reserved

Article III Room Tax

11.36 Purpose

The village board of the village of Lake Delton, pursuant to the authority granted by s. 66.0615, Wis. Stats., imposes a room tax as provided herein. It is intended by the municipality that the proceeds of such tax, after deducting collection expenses, shall be assigned partially to the Wisconsin Dells Regional Chamber of Commerce for promoting tourist business for the village of Lake Delton and partially used for the village of Lake Delton's general welfare.

11.37 Definitions

A. The definitions of s. 66.0615 (1) and 77.51 (4) (c) Wis. Stats. and Chapter 35 Village Mun. Code. are adopted and incorporated herein.

11.37 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.38 Room tax

A. Pursuant to s. 66.0615, Wis. Stats, a tax is hereby imposed on the privilege and service of furnishing of rooms, lodging or accommodations to transients by hotel keepers, motel operators, campground operators furnishing camp sites, cabins or recreational vehicles, and other similarly situated persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of five and one-half percent (5.5%) of the gross receipts from such furnishings of rooms, lodging or accommodations. Such tax shall not be subject to the selective sales tax imposed by s. 77.52, Wis. Stats. 11.37 Definitions.

11.38 A. modified and amended by Ordinance 14-026 Passed: December 8, 2014 Published: December 13, 2014

B. When the operator offers a package deal which includes lodging and tickets to another event or activity located on-site, or on lands owned by the operator or a related party, the room tax shall apply to the total package price.

C. When the operator offers a package deal which includes lodging, food or tickets to another event or activity that is owned or operated by a separate, unrelated, entity, the room tax shall be levied against the total room rate charged to guests, less to the cost to the operator.

11.39 Permit

A. Every person furnishing rooms or lodging in the village of Lake Delton shall file with the treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form the treasurer prescribes and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, the name of all on-line marketplaces offering the premises for rental and such other information as the treasurer requires. The owner, if a sole proprietor, shall sign the application, and if not a sole proprietor, the person authorized to act on behalf of such applicant shall sign. If the applicant is not the owner, the applicant shall include a guaranty signed by the owner assuring payment of any room tax collected by the applicant. In lieu of said guaranty, the applicant may post a bond, in a form and issued by a bonding company acceptable to the village treasurer, in an amount equal to the estimated gross annual room tax to be collected for said property.

B. The village Clerk-Treasurer-Coordinator shall review the application and verify the following:

1. The application complies with this chapter
2. The Premises is licensed by the State of Wisconsin.
3. That the premises comply with all federal, state and village laws, regulations and ordinances.
4. That the applicant has paid all fees, personal property taxes, real property taxes, special assessments and charges due and owing to the village by the applicant or any related party.
5. A copy of the applicants BTR-101 Form from the Wisconsin Department of Revenue showing that the applicant has registered as operating in the Village of Lake Delton.
6. The applicant has executed an authorization for the release privileged financial information records to the village.

C. Upon determination that the application complies with this section, the Clerk-Treasurer-Coordinator shall grant and issue to each applicant a separate permit for each place of business within the village. Such permit is not assignable and is valid only for the place designated therein. The permit shall at all times be conspicuously displayed at the premises.

D. There shall be three classes of room Tax permits as follows:

1. **Class A permits shall be issued to hotels, motels and resorts.**
2. **Class B permits shall be issued to Tourist Rooming Houses licensed under**

Chapter 35.

3. **Class C Permits shall be issued to registered property managers and online marketplaces.** Any person operating in the village of Lake Delton under a Class 3 Room Tax Permit are referred to as a Class 3 Operator

11.39 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17,

11.40 Room Tax Return

A. The room tax return shall be filed with the treasurer by the person holding the room tax permit no later than the 20th day of each month on a room tax return form provided by the village treasurer. Each property for which a room tax permit has been issued shall file a room tax return. The return shall show the gross receipts of the preceding month separately allocating the receipts between receipts from furnishing rooms or lodging, sales of package items and other receipts

subject to sales tax and such other information as the treasurer deems necessary. The treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date. Penalties and forfeitures for late payment provided in sec.11.45 shall apply.

B. No later than February 1st of each year, every person holding a room tax permit shall file an annual return that shall summarize the monthly returns and reconcile and adjust for errors in such returns, and shall contain such additional information as the treasurer requires. Such annual returns shall be made on forms the treasurer prescribes. The person required to file a return or his/her duly authorized agent, need not be verified by oath, shall sign all such returns. Section 11.40 Repealed

and recreated by Ordinance 14-028 Passed: January 12, 2015 Published: January 21, 2015

11.41 Administration and appeal

A. The Clerk-Treasurer-Coordinator, assistant treasurer or other person authorized by the village board shall administer the room tax.

B. Any person who shall question the tax herein levied may file a petition setting forth the reason for the challenge of the tax. The Clerk-Treasurer-Coordinator shall determine the merits of such challenge. Appeal of the Clerk-Treasurer-Coordinator's decision shall be to the village board.

C. As a condition of such review, payment of the tax challenged along with all penalties and interest as provided under sec. 11.44 is required upon filing the appeal.

D. Upon a finding of probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the Treasurer may inspect and audit the financial records of any person subject to section 11.39 to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.

E. As a means of enforcing the collection of room tax imposed under section 11.39, the Treasurer, or person designated by the village board, may exchange audit and other information with the Department of Revenue.

F. The Clerk-Treasurer-Coordinator shall file all reports on room tax collections as required by the Wisconsin Department of Revenue.

G. The Clerk-Treasurer Coordinator shall report room tax delinquencies to the Finance Committee. The Finance Committee shall review all individual room tax delinquency reports in closed session in accordance with s.19.85 (1) (f) Wis. Stats.

H. Class 3 Room Tax Permit Operators.

A. No person operating under a Class C Room Tax Permit shall process or complete any booking transaction for any tourist rooming house that does not have a valid permit issued under Chapter 35 Village Municipal Code. The Class 3 operator is required to list the property registration number when marketing the tourist rooming house.

B. Within forty-five (45) days of the effective date of this Ordinance, all Class 3 Room tax permit operators with listings located in the village shall provide to the village contact information for an employee or representative of the operator that will be responsible for responding to requests for information from the village, including requests related to possible violations of this Chapter.

C. Subject to applicable laws, a Class 3 operator with listings located in the village is responsible for collecting and remitting to the village all room tax collected on a monthly basis. The Class 3 operator shall file a report with the village in a format specified by the village, the registration number of each tourist rooming house listing, the owner of the tourist rooming house, the address of each such listing, the number of

days booked, and the total price paid for each rental and the room tax collected.

D. The provisions of this Section shall be interpreted in accordance with otherwise applicable State and Federal law(s) and will not apply if determined by the Village to be in violation of, or preempted by, any such law(s).

E. Class C Operators shall remove any listings for tourist rooming houses whose account has been suspended or terminated by the operator.

F. Every Class 3 operator shall have on file a written waiver of confidential records authorizing the operator to share personal and financial information with the village of Lake Delton.

G. It is unlawful to be any Class 3 operator to be operating in the Village except in full compliance with the requirements of this Chapter.

11.41 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.42 Sale of business

In the event of the sale, transfer, foreclosure, lease or other conveyance of the business holding a room tax permit, all room tax penalties and interest is due and owing. The seller's successors in interest or assigns, shall withhold sufficient of the purchase price to cover such amount that is due until the former owner produces a certificate from the village treasurer stating the tax has been paid or stating no amount is due. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, the purchaser shall become personally liable for paying the amount required to be withheld to the extent of the purchase price. No room tax permit will be issued to any successor until the amount due is paid in full.

11.43 Audit

The treasurer shall review all room tax returns and report to the village board. If the treasurer has reason to believe that the room tax return may not be in compliance with sec. 11.39, the treasurer may inspect and audit the financial records, tax returns, including sales tax records, pertaining to the business. Any person required to file a room tax who fails to comply with a request to inspect and audit the person's financial records shall be subject to the penalties under sec.11.45. The treasurer shall report to the village board any person failing to fully comply with a request to produce a financial return as required by this section.

11.44 Penalties.

A. As a means to enforce collection of the room tax the village adopts the provisions of s. 66.0615(2) Wis. Stats.

B. The tax imposed by this section shall become delinquent if not paid within thirty (30) days after the due date of the return, or within thirty (30) days after the extension period, if one has been granted, expires. In the case of no return filed or a return filed late, by the due date of the return.

C. All unpaid room taxes shall incur a late filing fee of one hundred dollars (\$100.00) plus interest at the rate of one percent (1.0 %) per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the treasurer. An extension of time within which to file a return shall not extend the due date of the return for purposes of interest computation.

D. In addition to any interest or forfeiture that may be assessed under this section, there shall be a forfeiture imposed for failure to pay any tax determined hereunder by its due date. Said forfeiture shall be equal to twenty-five percent (25%) of the amount of room tax due but shall in no case exceed the amount of five thousand dollars (\$5,000.00) on taxes paid more than thirty (30) days after the due date, and shall not exceed one hundred dollars (\$100.00) for taxes paid within thirty (30) days of the due date.

E. In addition to any other penalty imposed by this ordinance, if the amount of room tax due including any penalties and interest imposed remains unpaid for a period of ninety (90) days, the treasurer shall suspend the room tax permit and notify the taxpayer in writing of the suspension. The treasurer shall reinstate the room tax permit upon payment in full of the amount due and owing. When circumstances warrant, the village board may reinstate a room tax permit upon such terms and conditions it deems appropriate.

F. The penalties set forth herein, may be suspended if the taxpayer enters into a collection agreement with the village and fully complies with its terms and conditions. In the event the taxpayer fails to comply with the agreement, the penalties will be assessed.

G. In accordance with s. 66.0615(2) (b) Wis. Stats. any person subject to 11.39 who fails to comply with a request to inspect and audit the person's financial records under section 11.43 shall be subject to forfeiture at the rate of 5% of the tax owed. This forfeiture is in addition to any penalty, interest or forfeiture that may be assessed under this section

11.44 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.45 Records

Every person liable for the room tax shall keep or cause to be kept such records, receipts, invoices, sales tax returns and other pertinent papers in such form as the treasurer requires. The information obtained shall remain confidential with the exception that such information shall be available to persons using the information in the discharge of duties imposed by law or of the duties of their office or by court order. The village of Lake Delton may publish statistics classified so as not to disclose the identity of particular returns. Any person violating this section shall forfeit not less than one hundred dollars (\$100.00), nor more than five hundred dollars (\$500.00).

11.37-11.45 Modified: June 23, 2008

11.46 Distributing tax collected

The proceeds of such tax, when collected, less all collection expenses, shall be remitted quarterly as follows:

- A. Ninety percent (90%) to the Wisconsin Dells Visitor and Convention Bureau for use in promoting tourist business for the village of Lake Delton;
- B. Ten percent (10%) to be deposited in a separate fund to be created by the village board for special projects directed at enhancing tourism in the village.
- C. The only remittances to the Bureau shall be the percentage of net proceeds of the room tax herein enacted as set forth in this Article III. It shall be required that as to any monies paid to the Bureau for the purposes set forth in this ordinance, the same shall be accounted for annually as of December 31 in each year, such report to be due by March 1st of the following year.

11.47 Penalty for operating without permit Any person who is subject to the tax imposed by this Article III who fails to obtain a permit as required in sec. 11.39 shall, in addition to any other penalty, be subject to a forfeiture of not less than \$ 1,000, nor more than \$2,000. In addition to any other relief provided by this Article III, the village may apply to a court of competent jurisdiction for an injunction to prohibit the continuation of any violation of this Article III. Such application for relief may include seeking a temporary restraining order, temporary injunction, and permanent injunction. Each officer of any corporation, or each member of a partnership or limited liability company shall be personally liable for the penalties imposed by this section

11.44 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.48 Confidentiality of income and expenses in room tax assessment matters

- A. Authority. This section is enacted pursuant to the provisions of s. 66.0615 (3) Wis. Stats., which require municipalities to provide by ordinance for the confidentiality of information about room tax reports.
- B. Definition. Confidential information as used in this section means the individual room tax reports required under sec. 11.40, the records required under sec. 11.46 and any additional information filed by a person who is required to file room tax reports.
- C. The room tax information filed with the village shall be held by the village clerk-treasurer-coordinator on a confidential basis and shall not be subject to inspection or copying by the public or any non-authorized persons.

D. The information may be disclosed to persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The following persons are authorized to review copy and use the room tax information:

1. Village Clerk-Treasurer -Coordinator
2. Assistant Clerk
3. Assistant Treasurer
4. Village Assessor
5. Village Attorney
6. Village Trustee at any village board or committee meeting
7. Any person specifically authorized by the village board in the discharge of their duties as assigned by the village board.

E. Nothing herein shall prohibit the village from publishing statistics of room tax provided that there is no disclosure of the identity of particular returns.

F. Any person(s) receiving confidential information shall not intentionally disclose such information to any person who is not entitled to receive such information.

G. Any person(s) violating sec. 11.48 may be subject to forfeit not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00).

11.48 Modified: October 13, 2007

Sections 11.49 reserved

Article IV Time-share Assessment

11.50 Purpose

The purpose of enacting this Article is to provide for an assessment for time-share properties established in the village.

11.51 Scope

This Article applies to all time-share developments established after July 1, 2008 and all time-share properties operating pursuant to development agreements providing for time-share assessments.

11.52 Findings

The village relies upon room taxes to promote tourism and premier resort taxes to pay for certain infrastructure expenses in order to maintain and expand its position as a tourism destination center. The municipal infrastructure improvements and tourism promotion funded by the room taxes and premier resort taxes are integral to the success of the village's tourism facilities and services. A resort with time-share units pays a significantly lower amount of room taxes and premier resort taxes than a resort hotel or motel with a comparable number of lodging units while providing lodging functions and infrastructure burdens essentially identical to a resort hotel or motel. As a result, the time-share properties are benefiting from the continued development of tourism and the supporting infrastructure without collecting the room tax and premier resort taxes. This article is intended to ensure that the village will receive monies to compensate it for room taxes and premier resort taxes which will not be collected from the use of the time-share properties.

11.53 Definitions

The following terms used herein are defined as follows:

A. Association. The term "Association" shall mean the association organized under Wis. Stat. 707.30(2) to govern the time-share units located on the property.

- B. Time-share unit. The term “time-share unit” shall mean a time-share unit as defined in Wis. Stat. 707.02(33), which:
1. Is located on the property; and
 2. Is part of a time-share property governed by the Association under Wis. Stat. 707.02(30).

11.54 Development Agreement

The development or conversion of property to a time-share property is a conditional use under Chapter 66, and the developer is required to enter into a Development Agreement with the village. All Development Agreements with time-share properties shall include a provision for a time-share assessment as provided under this

11.55 Time-share Assessment

Each time-share property created after July 1, 2008 is subject to a time-share assessment in accordance with the provisions of this section. The annual payment per time-share unit shall be not less than five hundred dollars (\$500.00) nor more than eight hundred dollars (\$800.00) per annum ending December 31, 2011. Thereafter the time-share assessment shall be established by the village board. The amount of the assessment shall be based upon the amenities offered as determined by the village board. In establishing the assessment, the village board shall equally assess similar properties.

11.56 Payment of Time-share Assessment

- A. Each year a Time-share Assessment Return shall be filed on or before January 31st. The return shall be made on a form provided by the village treasurer. The return shall show the total number of time-share units, the amount of the assessment per unit and such other information as the treasurer deems necessary.
- B. In the event a time-share unit has not been completed and open for occupancy on January 1st, the payment for such unit shall be prorated. The prorated amount for each such unit shall equal the number of days that the time-share unit is open for occupancy divided by the number of days remaining in the calendar year.
- C. The failure to file the return or pay the assessment when due may subject the operator to a forfeiture of one hundred dollars (\$100.00), for the first offense, five hundred dollars (\$500.00) for second offense and one thousand dollars (\$1,000.00) for a third or subsequent offense; interest will accrue at the rate of one and one-half percent (1.5%) per month on the assessment due until paid in full; and suspension or revocation of all licenses issued to the time-share property.

11.50-11.56 Modified and Amended: June 23, 2008

Sections 11.57-11.59 Reserved

Article V Property Tax Objections.

11.60 Authorization. This Article is adopted pursuant to the authorization to establish procedure for objections to assessment valuations pursuant to s. 70.47(13).

11.61 Purpose. The purpose of this Article is to adopt the provisions of s. 70.47 governing objections to property tax assessments. If any provision of this Article V is in conflict with the provisions of the statute, the provision shall be interpreted so that it conforms to the statute or is disregarded.

11.62 Objection to Property Assessment

A. Except as provided under sec. 11.63, no objection shall be heard to the amount or valuation of property unless, at least 48 hours before the board of review first scheduled meeting, the objector files with the board's clerk, written or oral notice of an intent to file an objection, except that, upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first two (2) hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session, if the session is less than five (5) days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first two (2) hours of the first scheduled meeting.

B. Objections to the amount or valuation of property shall first be made in writing and filed with the village clerk-treasurer-coordinator within the first two (2) hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than five (5) days. The board may require such objections to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question.

C. Objections shall only be made to the aggregate valuation of the land and improvements of the subject property. No objection shall be heard challenging only the valuation of land or the valuation of improvements to that land.

D. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence in support of such objections and made full disclosure before said board, under oath of all of that person's property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

E. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property, if the person has refused a reasonable written request by certified mail of the assessor to view such property.

F. For the purpose of this section, the managing entity, as defined in s. 707.02(15), Wis. Stats., or its designees, may be considered the taxpayer as an agent for the time-share owner, as defined in s. 707.02(31), Wis. Stats., and may file one objection and make one appearance before the board of review concerning all objections relating to a particular real property improvement and the land associated with it. A time-share owner may file one objection and make one appearance before the board of review concerning the assessment of the building unit in which he or she owns a time share.

G. After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact, or provide information to a member of the board about that person's objection except at a session of the board.

H. When appearing before the board, the person shall specify in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

11.63 Hearing Extension. Pursuant to s. 70.47(13)(c) Wis. Stats., the board of review shall grant a taxpayer a sixty (60) day extension for a hearing related to the taxpayer's objection to an assessment if the taxpayer submits to the board, along with the objection, a request for an extension. With the filing of the request for extension, the taxpayer shall pay a one hundred dollar (\$100.00) filing fee to the village. Upon the showing of good cause the board of review may grant an additional extension.

11.64 Presentation of Evidence

A. Each taxpayer who submits an objection, regardless of whether the taxpayer has requested the extension in (e) above, and the assessor shall present to the board of review all evidence, as specified in the Wisconsin Property Assessment Manual under s. 73.03(2a), Wis. Stats., and subsection (b) to support their respective positions.

B. In support of the objection, the taxpayer must provide the following additional information in support of the objection:

1. A statement identifying with specificity alleged errors by the assessor in assessing the property with references to the Wisconsin Property Assessment Manual, state statutes or appellate court decisions supporting the claim.
2. Information on a recent arm's length sale of the subject property, and comparable properties, including an accounting of any physical changes made to the property between the sale date and the January 1 assessment date.
3. Documentation on the adjustment for any change in market value due to the time between the purchase date and assessment date.
4. Copies of all appraisals within the past three (3) years. The appraiser may be required to attend the board of review hearing to justify the appraised value.
5. If the property is currently for sale, a statement of the asking price or listing contract.
6. A replacement cost estimate of the property's value, less any depreciation.
7. An income approach to value for income producing properties with supporting documentation, including tax returns and detailed income and expense information for the past five (5) years; all lease terms and conditions, and the method of determining the capitalization rate.
8. Identification and explanation of facts or conditions which may affect the property's Market Value, such as size and location of the land, zoning restrictions, easements, environmental impairments, size and age of buildings, original cost of buildings, mortgage amounts, casualty insurance coverage or any other facts or conditions that may be relevant to the property's market value.
9. A detailed audited asset listing for all personal property within the jurisdiction, for personal property appeals.
10. Such other information deemed appropriate by the board of review.

C. No person may appear before the board of review, testify to the board by telephone or object to a valuation if that valuation was made by the assessor or the objector using the income method unless the person supplies to the assessor all of the information about income and expenses, as specified in the Wisconsin Property Assessment Manual, that the assessor requests.

11.65 Filing of Information. If the taxpayer receives an extension under sec.11.63 above, at least ten (10) days before the scheduled board of review hearing, the taxpayer and the assessor

shall simultaneously exchange all reports, documents and exhibits that the taxpayer and assessor will present at the hearing.

11.66 Notice to Taxpayers. Each year, at least sixty (60) days prior to the first day on which the board of review hears objections, the assessor shall publish or cause to be published, on the City's internet site, the last day on which a taxpayer may submit an assessment objection. Each year, at least fifteen (15) days prior to the first day on which the board of review hears objections, the assessor shall include, with each notice of changed assessment provided, pursuant to s. 70.365, Wis. Stats., information to inform the taxpayer of the last day on which the taxpayer may submit an assessment objection.

11.67. Section. 70.47(8m) Wis. Stats. is adopted and incorporated herein.

11.67 Created by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

Sections 11.68-11-69 reserved

11.70 Confidentiality of income and expenses in property assessment matters

A. Authority. This section is enacted pursuant to the provisions of s. 70.47(7)(af), Wis. Stats., which require municipalities to provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under s. 70.47(7)(af), Wis. Stats.

B. Definition. Confidential information as used in this section means income and expense information in the form of profit and loss statements, general ledgers or other such documentation supplied by a taxpayer as evidence of the income and expenses attributable to the subject parcel. Income and expense information that is included in appraisals or other such reports or analyses offered by the taxpayer or used by the assessor or other experts in valuing the property is to be considered confidential information and subject to this section.

C. Whenever the assessor, in the performing of the assessor's duties, requests or obtains income and expense information pursuant to s. 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, such information may be disclosed to and used by persons in the discharge of duties imposed by law, in the discharge of duties imposed by office including, but not limited to, however, that said information may be revealed to and used by the following persons:

1. The assessor and its employees in performing official duties of the assessor's office;
2. The village attorney and his employees;
3. Attorneys, experts and /or advisors retained by the assessor, the board of review or the village of Lake Delton, and their employees;
4. The board of review in performing its official duties;
5. The village board and village officials in performing their official duties;
6. or pursuant to court order.

D. Income and expense information provided to the assessor under s.70.47 (7) (af), Wis. Stats. and this section is not subject to the right of inspection and copying under s.19.35(1), Wis. Stats. except upon order of a court.

E. Any persons receiving confidential information disclosed under s.70.47 (7) (af) Wis. Stats. and this section shall not intentionally disclose such information to any person who is not entitled to receive such information, except as set forth herein.

F. Confidential information that is submitted to the assessor shall be filed with the assessor in sealed envelopes or other appropriate sealed containers. The word "CONFIDENTIAL" shall

be stamped on the envelope and a statement substantially in the following form shall also be printed on the envelope: "This envelope is sealed pursuant to section 11.70 of the Village of Lake Delton Municipal Code and contains confidential information and is not to be opened or the contents revealed, except in accordance with the provisions of the code, or by court order, or by agreement by the parties."

G. Confidential information the assessor uses to arrive at his assessment shall be maintained as part of the assessor's file. The confidential information shall be maintained in a separate envelope or other container marked "CONFIDENTIAL."

H. At the conclusion of the board of review any confidential information not introduced before the board of review shall be returned to the owner. Any confidential information the board of review hearings receive into evidence shall be retained as part of the record and maintained in a separate envelope or other container marked "CONFIDENTIAL." The confidential information will be destroyed with the record in accordance with the law.

I. The documentation that comprises the confidential information presented to the assessor and to the board of review and made part of the record shall not lose its confidential status and shall not be disclosed to any unauthorized person except pursuant to a court order.

J. The assessor and the board of review shall use all confidential information produced pursuant to this section and s.70.47 (7)(af), Wis. Stats., solely for the purpose of evaluating the assessment for the property involved and for no other purpose.

K. Before submitting confidential information to the assessor, the taxpayer shall execute a confidentiality agreement between the taxpayer and the assessor. Said agreement shall be consistent with the provisions of this section and s.70.47 (7)(af), Wis. Stats.

11.71 Penalty for wrongful disclosure

Any person who intentionally discloses any confidential information or who intentionally violates any provision of sec. 11.04 shall forfeit not less than twenty five dollars (\$25.00) nor more than five hundred dollars (\$500.00). Each such unauthorized inspection or disclosure constitutes a separate offense.

11.48 Modified: October 13, 2007

11.37-11.45 Modified: June 23, 2008

11.50-11.56 modified and amended: June 23, 2008

11.23 B. modified and amended by Ordinance 14-004 Passed: February 24, 2014 Published: February 26, 2014

11.38 A. modified and amended by Ordinance 14-026 Passed: December 8, 2014 Published: December 13, 2014

Section 11.40 Repealed and recreated by Ordinance 14-028 Passed: January 12, 2015 Published: January 21, 2015

11.37 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.39 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.41 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.44 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.47 Modified and amended by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020

11.67 Created by Ordinance 20-004 Passed: December 7, 2020 Published: December 17, 2020