

**AN ORDINANCE TO REPEAL AND RECREATE ORDINANCE NO. 23  
CONDITIONING THE RENEWAL AND ISSUANCE OF MUNICIPAL LICENSES  
UPON THE FULL PAYMENT OF DELINQUENT  
PERSONAL PROPERTY TAXES**

The Town Board of the Town of Oakland, Jefferson County, Wisconsin, DO ORDAIN as follows:

Ordinance No. 23 shall be repealed and recreated to read as follows:

1. For purposes of this ordinance, "person" shall be defined to be a natural person, sole proprietorship, partnership, corporation, limited liability company, limited liability partnership, or association.

2. No person who has previously been issued a license of any kind by the Town of Oakland shall be entitled to have such license renewed if such person has any delinquent personal property taxes which are owed to the Town of Oakland. In addition, no person who has previously been issued a license of any kind by the Town of Oakland and has delinquent personal property taxes owed to the Town of Oakland shall be entitled to have such license renewed by or issued to any other person for use in any premises in which such delinquent person has any ownership interest.

3. On or before May 1 of each year, the Town Board shall notify the person alleged to be delinquent in writing of the Town's intention not to renew the license and not to renew or issue such license to any other person for use in any premises in which the delinquent person has any ownership interest unless all delinquent personal property taxes owed to the Town of Oakland are first paid in full. Such notice shall state clearly the reason for the intended action and shall include notification of the person's right to a hearing pursuant to this ordinance.

4. Upon receipt of such a notice from the Town Board, the person alleged to be delinquent in payment of his or her personal property taxes shall be entitled to request a hearing before the Town Board at either the May or June regularly-scheduled Town Board meeting. Such request shall be in writing, shall state the basis for the request, and shall be delivered in person or by mail to the Town Clerk at least ten (10) days prior to the regularly-scheduled May or June meeting of the Town Board.

5. Upon receipt of such request, the Town Clerk shall notify the person alleged to be delinquent in payment of his or her personal property taxes of the date and time for the hearing. Such notification shall be in writing and shall be delivered in person or by mail to the licensee at least five (5) days before the hearing date.

6. Proceedings at such a hearing shall be as follows:

(a) If the person alleged to be delinquent on his or her personal property taxes does not appear at the hearing, it shall be taken as true that he or she is delinquent on his or her personal property taxes owed to the Town of Oakland and the Town Board shall not renew or issue the license requested, whether to the delinquent person personally or to any other person intending to use the license in any premise in which the delinquent person has any ownership interest.

(b) If the person alleged to be delinquent on his or her personal property taxes appears at the hearing and denies that he or she owes any personal property taxes to the Town of Oakland, both the Town of Oakland and the person alleged to be delinquent may produce witnesses, cross-examine witnesses and be represented by counsel. The person alleged to be delinquent on his or her personal property taxes shall be provided a written transcript of the hearing at his or her expense.

(1) If the allegation regarding delinquent personal property taxes is found to be true, the license shall not be renewed to the delinquent person or renewed or issued to any other person intending to use such license in any premises owned by the delinquent person. The Town Clerk shall give notice of the failure to renew or issue the license to the person applying for such license.

(2) If the allegation regarding delinquent personal property taxes is found to be untrue, the proceeding shall be dismissed without cost to the person alleged to be delinquent and the license requested shall be renewed provided all other conditions therefor have been met.

7. The action of the Town Board in renewing or failing to renew any license may be reviewed by the Circuit Court for Jefferson County upon application by any person alleged to be delinquent on his or her personal property taxes or resident of the Town of Oakland as provided in sec. 125.12(2)(d).

8. In the event any portion of this ordinance shall be held to be invalid by judgment or court order, it is the intention of this Board to have the other provisions remain in full force and effect. The invalidation of one portion of this ordinance shall, therefore, not affect the validity of the entire ordinance.

9. This ordinance shall take effect upon passage and posting as required by law.

Dated this 15<sup>th</sup> day of July, 1997.

TOWN OF OAKLAND  
TOWN BOARD, by:

Raymond Hines  
Board Chairman

Attest: Linda F. Beckloff  
Town Clerk

Passed: July 15, 1997

Vote:  
3 Ayes 0 Noes

Published: July 24, 1997