

The TOWN OF OAKLAND, JEFFERSON COUNTY, does ordain as follows: Ordinance No. 38 shall be repealed in its entirety and recreated to read as follows:

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

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 31st each even numbered year. The clerk will make a reasonably 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 March 31st, 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.

3. FEES. Since administration time of an elected official, and possibly other town officer (deputy clerk) or employes 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 board believes the following fees are reasonable:

a. \$25 per Single Parcel Tax Exemption Report when paid by March 31st of the registration year.

b. \$35 per Multi-Parcel Tax Exemption Report, regardless of number of parcels thereon, when paid by March 31st of the registration year.

c. An additional \$50 late fee per report if not remitted by the March 31st deadline.

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.

5. 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 of \$20.00-\$200.00 may be imposed by a court for failure to submit Report PC-220 or Report PC-220A or its successor to the town clerk by the deadline set forth in Section 2 above. Enforcement may be by use of the citation procedure separately adopted by town ordinance, and if so, the following schedule applies:

Deposit allowed: \$20 plus current court costs

6. EFFECTIVE DATE. This ordinance shall take effect upon passage and publication.

Dated this 26th day of February, 1994.

TOWN BOARD, by:

Raymond C. Kerwin Jr.
Town Chairman

ATTEST:

Linda A. Duckhoff
Town Clerk

Passed: February 26, 1994

Vote: Ayes: 3 Noes: 0

Published: March 3, 1994