

## Chapter 90 TAXATION\*

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\***Cross references:** Tax and special assessment levies saved from repeal, § 1-10(10); administration, ch. 2; businesses, ch. 18.

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### ARTICLE I. IN GENERAL

#### Sec. 90-1. Preparation of tax roll and tax receipts.

- (a) *Aggregate tax stated on roll.* Pursuant to Wis. Stats. § 70.65(2), the clerk/treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.
- (b) *Rates stamped on receipts.* Pursuant to Wis. Stats. § 74.08(1), in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the clerk/treasurer. The county shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes.

(Code 1983, § 3.01)

#### Sec. 90-2. Fiscal year.

The calendar year shall be the fiscal year.

(Code 1983, § 3.02)

Secs. 90-3--90-30. Reserved.

### ARTICLE II. BOARD OF REVIEW\*

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\*Cross references: Administration, ch. 2.

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**Sec. 90-31. How constituted.**

The board of review shall consist of the mayor, the clerk/treasurer and the senior councilmember from each council ward who is serving in the third year of a three-year term. If any senior councilmember is unable to serve or otherwise elects not to serve, the mayor, upon receiving notice thereof, may appoint any junior councilmember to serve in such capacity. If a board of five members cannot be organized because of inability of councilmembers to serve, the mayor, upon receiving notice thereof, shall appoint the city attorney or a layman of the city to serve in such capacity as members of the board of review.

(Code 1983, § 1.30(1))

**Sec. 90-32. Compensation.**

The members of the board of review shall receive such compensation as the council shall determine, except no full-time employee or officer of the city shall receive additional compensation for services on the board beyond his regular salary or compensation.

(Code 1983, § 1.30(2))

**Sec. 90-33. Duties.**

The board of review shall have the authority and duties prescribed in Wis. Stats. § 70.47.

(Code 1983, § 1.30(3))

Secs. 90-34--90-60. Reserved.

**ARTICLE III. SPECIAL ASSESSMENTS**

**Sec. 90-61. Levied.**

- (a) Developers/owners are required to file waivers of special assessment for curb, gutter and sidewalk with the city clerk/treasurer prior to the issuance of a building permit.
- (b) All lots will be assessed \$150.00 per lot for setting grades for new developments prior to the issuance of a building permit. The developer/owner will pay 100 percent of the costs.

(Ord. No. OR97-05, §§ I, II, 4-14-1997)