

CHAPTER 13

FINANCE

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13.01 TREASURER'S REPORT

The Village Treasurer shall prepare a report of the finances of the Village of Bagley which she/he shall present to the Village Board at such times as are requested by the Village Board.

13.02 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) Aggregate Tax Stated on Roll. Pursuant to s.70.65(2) of the Wisconsin Statutes, the Village Clerk 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, firm or corporation against whom the tax is levied.

(2) Rates Stamped on Receipts. Pursuant to s.74.08(1) Wisconsin Statutes, 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 Village Treasurer. The Treasurer 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 purpose.

13.03 CLAIMS AGAINST VILLAGE.

(1) Claims to be Certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk shall certify, or cause to be indorsed thereon or on attached papers, that the following conditions have been complied with:

- (a) That funds are available therefore.
- (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) That the claim is accurate in the amount and a proper charge against the treasury.

(2) Village Board to Audit Accounts. No account or demand against the Village, except as provided in subsection (3) of this section, shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasurer therefor. Every such account shall be itemized and certified as provided in subsection (1).

After auditing, the Village Board shall cause to be endorsed by the Clerk, on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board shall show whether or not the claims presented at the meeting were approved. The Village Clerk shall keep in his file a record of all the claims presented at each meeting.

13.04 PUBLIC RECORDS.

(1) Financial Records. Village officers are empowered to destroy the following nonutility records under their jurisdiction after the completion of an audit by the Department of State Audit or an auditor licensed under ch. 135 of the Wisconsin Statutes, but not less than 6 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Bank statements, deposit books, slips and stubs.
- (b) Bonds and coupons after maturity.
- (c) Canceled checks, duplicates and check stubs.
- (d) License and permit applications, stubs and duplicates.
- (e) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
- (f) Receipt forms.
- (g) Special assessment records.
- (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

(2) Utility Records. Village officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit as provided above, but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs and receipts of current billings.

(b) Customers' ledgers.

(c) Vouchers and supporting documents pertaining to charges not included in plant accounts.

(d) Other utility records after 7 years with the written approval of the State Public Service Commission.

(3) Other Records. Village officers are empowered to destroy the following records, but not less than 7 years after the record was effective:

(a) Assessment rolls and related records, including board of review minutes.

(b) Contracts and papers relating thereto.

(c) Correspondence and communications.

(d) Financial reports other than annual financial reports.

(e) Insurance policies.

(f) Justice dockets.

(g) Oaths of office.

(h) Reports of boards, commissions, committees and officials duplicated in the official Village Board minutes.

(i) Resolution and petitions.

(j) Voter record cards.

(4) Notice Required. Prior to the destruction of any public record described above, at least 60 days' notice shall be given the State Historical Society.

(5) Limitation. This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or State administrative regulations.

ORDINANCE NO. _____

AN ORDINANCE TO CREATE SECTION 13.05 OF THE MUNICIPAL CODE OF THE VILLAGE OF BAGLEY, GRANT COUNTY, WISCONSIN, RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats. and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court;

NOW, THEREFORE, the Village Board of the Village of Bagley, Grant County, Wisconsin, DO ORDAIN AS FOLLOWS:

Section 1: Section 13.05 of the Municipal Code is hereby created to read as follows:

"Records to be Held Confidential. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 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, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats. If any portion of this section shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions of this section. The remainder of this section shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this section are hereby repealed as to those terms that conflict."

Section 2: EFFECTIVE DATE.

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this 2nd day of May, 2000.

Charles H. Stagman
Charles H. Stagman, Village President

COUNTERSIGNED:

Rae Ann Cooley
RaeAnn Cooley, Village Clerk

Date Adopted:	<u>May 2, 2000</u>
Date Recorded:	<u>May 2, 2000</u>
Date Published:	<u>May 3, 2000</u>
Effective Date:	<u>May 4, 2000</u>