

Ordinance No. 2019- 09 Authorizing Collection of Taxes Paid in Advance of Levy

State of Wisconsin

Town of Scott

Lincoln County

Purpose: To establish a uniform process to allow the Town Treasurer to receive payment for general property taxes, special assessments, special charges and special taxes in advance of the tax levy.

Whereas, Section 74.13 of the Wisconsin Statutes authorizes the treasurer of a taxation district to accept payment for general property taxes, special assessments, special charges and special taxes in advance of the tax levy; and,

Whereas, the Town of Scott Treasurer has, from time to time, received requests from town residents to be able to pay their tax bills in advance of the tax levy; and,

Whereas, it is necessary for the Town of Scott to establish a uniform process authorizing the Town Treasurer to receive payment for general property taxes, special assessments, special charges and special taxes in advance of the tax levy in order to honor these requests;

It is hereby authorized that the Treasurer of the Town of Scott accept such payments subject to the following:

1. Payments shall be in a single payment, or in installments of not less than \$100.
2. Payments subject shall be made only during the period from August 1 through the 3rd Monday in December.
3. The payments made shall not be held by the taxation treasurer and are subject to settlement under 74.23 Wisconsin Statutes.
4. If, upon receipt of the tax roll, the amount paid in advance exceeds the amount shown on the tax roll, the excess amount shall be returned to the person who made the advance payment.

Approved by the Town of Scott on this 12th day of November, 2019.

BY: Mike Woller
Mike Woller, Chair
Gerald Engel
Gerald Engel, Supervisor

David W. Rice
David W. Rice, Supervisor

Subscribed and sworn to before me:
Becky Byer
Becky Byer, Clerk of the Town of Scott
This 12th day of November, 2019.

74.13 Taxes paid in advance of levy.

- (1) **TREASURER SHALL ACCEPT.** The taxation district treasurer shall accept payment of general property taxes, special assessments, special charges and special taxes in advance of the tax levy, subject to the following:
- (a) General property taxes, special assessments, special charges and special taxes may be paid in advance of the levy either by single payment or payment in installments of not less than \$100. The total taxes paid in advance of the levy may not exceed the total taxes previously levied against the property, as shown on the previous tax roll.
 - (b) Except as provided in sub. (3), general property taxes, special assessments, special charges and special taxes may be paid in advance of the levy during the period from August 1 until the 3rd Monday in December.
 - (c) The taxation district treasurer shall hold general property taxes, special assessments, special charges and special taxes paid in advance of the levy. Those taxes, assessments and charges are subject to settlement under s. 74.23. Any interest earned prior to settlement under s. 74.23 on general property taxes, special assessments, special charges or special taxes paid in advance of the levy accrues to the taxation district to which the general property taxes, special assessments, special charges or special taxes were paid.
 - (d) Upon receipt of the tax roll, general property taxes, special assessments, special charges and special taxes which have been paid in advance shall be credited against the general property taxes, special assessments, special charges and special taxes against the property shown in the tax roll. If the total paid general property taxes, special assessments, special charges and special taxes paid in advance exceeds the total shown in the tax roll, the taxation district treasurer shall return the excess to the person who made the advance payment.
- (2) **ADVANCE PAYMENT DEPOSITORIES.** The taxation district treasurer may designate one or more public depositories, among those previously designated under s. 34.05, to which taxpayers may make payments in advance of the tax levy. A receipt for a payment in advance of the levy issued by a designated public depository has the same legal status as a receipt issued by the taxation district treasurer.
- (3) **ADVANCE PAYMENT WHEN CEASING BUSINESS.** Personal property taxes on property used in a commercial enterprise which is ceasing business may be paid in advance of the tax levy at any time before the 3rd Monday in December of the year in which business ceases.