

3.1 PREPARATION OF TAX ROLL AND TAX BILLS

3.1.1 **TAX ROLL**. The Village Clerk shall prepare the tax roll which shall contain the information required under §70.65(2), Wis. Stats., and the format of the tax roll shall conform to the form prescribed by the Department of Revenue under §70.09(3), Wis. Stats.

3.1.2 **PROPERTY TAX BILLS**. The County Clerk shall prepare the real and personal property tax bills prescribed by the Department of Revenue. The tax bills shall contain the information required under §74.09(3) and (4), Wis. Stats., and shall be mailed to each property taxpayer or the taxpayer's designee as prescribed in §74.09(5), Wis. Stats.

3.1.3 DELIVERY OF TAX ROLL.

(a) Except as provided in par. (3.1.3 (b)) below, the Village Clerk shall deliver the tax roll to the Village Treasurer on or before December 8 of each year.

(b) In the event the tax roll is not delivered on or before December 8, taxpayers paying escrow property taxes in excess of the amount owed on or before December 31 shall be reimbursed the excess amount within 15 business days of the date paid.