

TOWN OF COTTAGE GROVE - CODE OF ORDINANCES

CHAPTER 03 - FINANCE AND TAXATION

03.01 PREPARATION OF TAX ROLL

(1) OBLIGATION TO PAY

Pursuant to § 70.67(2), Wis. Stat., the Town of Cottage Grove, Dane County, Wisconsin, hereby assumes the obligation to pay all taxes required by law to be paid by the Town Treasurer to the County Treasurer within any tax year, in the event the duly elected Town Treasurer shall fail to do so.

(2) [RESERVED]

(3) EFFECTIVE DATE

(a) The original obligation statement was dated December 7, 1992.

(b) This section shall take effect upon passage and publication.

03.02 ANNUAL BUDGET AND FINANCIAL STATEMENT

(1) FISCAL YEAR AND ANNUAL BUDGET

The Town's fiscal year shall be from January 1 thru December 31 and a Town budget shall be adopted annually.

(2) PREPARATION

The Town Board is responsible for preparation of the proposed budget required under § 65.90, Wis. Stat. In preparing the budget, the Board may provide for assistance by any person.

(3) PUBLIC HEARING

(a) The Town Board shall conduct a budget hearing as required under § 65.90, Wis. Stats.

(b) An attendance list, which indicates the person's name and address, shall be provided by the clerk. Appearance slips shall be used to assist in the orderly presentation of testimony. Electors of the Town shall be given preference regarding the order in which any testimony is heard.

(4) ADOPTION

(a) Following the budget hearing, the Town Board shall vote to adopt the Town budget for the following fiscal year.

(b) The Town budget may be amended by the Town Board, under § 65.90(5), Wis. Stat.

(5) FINANCIAL STATEMENT

The Town Board shall annually prepare a statement of the financial condition of the Town and shall present the statement to the Town meeting. In preparing the statement, the Board may provide for assistance from any person. The statement shall itemize the previous year's revenues and expenditures, and the current indebtedness of the Town.

(6) EFFECTIVE DATE

This section shall take effect upon passage and publication.

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03.03 FINANCE COMMITTEE

[Text to be developed.]

03.04 CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES

This ordinance adopts by reference § 70.47 (7)(af), Wis. Stat.. Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under § 19.35 (1), Wis. Stat.

(1) EXCEPTIONS.

An officer may make disclosure of such information under the following circumstances:

- (a) The assessor has access to such information in the performance of his/her duties;
- (b) The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
- (c) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- (d) The officer is complying with a court order;
- (e) The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under § 74.37, Wis. Stat., in which case the base records are open and public.

(2) SEVERABILITY.

The several sections of this ordinance are declared to be severable. If any section or portion thereof 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, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

(3) EFFECTIVE DATE.

- (a) This ordinance shall take effect immediately upon passage and posting as provided by law.
- (b) This ordinance was originally adopted on July, 6 2009.