

# CHAPTER 1 RULES OF GOVERNMENT

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### 1.01 Town Board Authorized to Exercise Village Powers.

(1) The Electors of the Town of Sheboygan Falls, Sheboygan County, Wisconsin, grant, confer, and bestow upon the Town Board of the Town of Sheboygan Falls, Sheboygan County, Wisconsin, the right, power and privilege to exercise all powers relating to the villages and conferred on Village Boards by Chapter 61 of the Wisconsin Statutes.

This ordinance passed by the electors of the Town of Sheboygan Falls on the 4<sup>th</sup> day of April, 1950.

### 1.02 Town Obligated to Pay County Taxes<sup>1</sup>

1. Town Obligated to Pay Taxes as Substitute for Treasurer's Bond. The Town shall be obligated to pay, in case the Town Treasurer fails to do so, all taxes of any kind required by law to be paid by the Town Treasurer to the County Treasurer. The Town Board may demand from its Treasurer, in addition to the official bond required of all municipal treasurers, a fidelity or surety bond in an amount and upon such terms as may be determined by the Town Board, which bond shall run to the Town Board and be delivered to the Town Clerk.

2. Certification. A certified copy of this Ordinance shall be filed with the County Treasurer and shall be accepted in lieu of the bond required by Section 70.67(1) Wis. Statutes. This Ordinance shall remain in effect until a certified copy of its repeal shall be filed with the County Clerk and the County Treasurer.

3. Collection Procedures. The Town of Sheboygan Falls will collect all tax payments beginning in December through January 31<sup>st</sup> of each year. Tax payments can be made at the Town Hall, W3860 CTH O, Sheboygan Falls, WI 53085 or the Sheboygan Falls Branch of Wisconsin Bank & Trust. All payment will immediately be deposited into the Town of Sheboygan Falls bank account. All payments received by the Sheboygan County Treasurer's office will be forwarded to the Town of Sheboygan Falls with the taxpayer's postmarked envelope. Payment Options include:

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<sup>1</sup> Section 1.02 Repealed and Recreated November 7, 2017 by Ordinance 2 2017/2018.

**In person. (Check Only)** payments will be accepted at the Town of Sheboygan Town Hall, W3860 CTH O, Sheboygan Falls, WI.

**In-person (Cash or Check)** payments will be accepted at the Sheboygan Falls location of Wisconsin Bank & Trust. Payments made at Wisconsin Bank & Trust must be accompanied by a copy of your tax bill(s).

**Drop – Box.** Payments can be deposited into the locked, drop box located on the left side of the front entrance at the Town of Sheboygan Falls Town Hall.

**US Mail.** Payments can be mailed to the Town of Sheboygan Falls, W3860, CTH O, Sheboygan Falls, WI 53085.

4. **Receipts and Refunds.** The Town of Sheboygan Falls will provide receipts to all taxpayers making payments in person at the Town Hall or Wisconsin Bank & Trust. Receipts for mailed tax payments will be provided if a self-addressed stamped envelope is provided with payment.

Refunds of payments received at the Town Hall will be mailed within will be made working days after receipt of payment. Refunds for payments made at Wisconsin Bank & Trust with a refund balance are processed at the time of payment.

Refunds under one Dollar (\$1.00) will not be refunded.

5. **Bank Charges.** The Town of Sheboygan Falls will charge a returned check fee of \$50.00 for each check that is returned by the bank to the Town of Sheboygan Falls.

### **1.03 Town Clerk to Compute Taxes in a Single Column**

(1) The Town Clerk is hereby authorized to compute the real estate and personal property taxes in the assessment roll and the tax roll in a single column for the State, County, Town, and High School tuition and transportation in conformity with Section 70.65(2) of the Wisconsin Statutes.

(2) The aggregate amount of State, County, Town and High School tuition and transportation taxes shall be carried in a single column on the tax receipt, and there shall be printed on said tax receipt the separate proportion of rate of taxes levied for State, County, Town, and High School tuition and transportation taxes, pursuant to Section 74.08(1) of the Wisconsin Statutes.