

GENERAL GOVERNMENT

THE VILLAGE BOARD

- I.01 Regular Meetings
- I.02 Special Meetings
- I.03 Waiver of Notice of Special Meetings
- I.04 Quorum
- I.05 Order of Business
- I.06 Presiding Officer
- I.07 Village Board Committees
- I.08 Division of Ayes and Noes
- I.09 Every Member to Vote Unless Excused
- I.10 Members to Speak Not More than Twice
 - I.11 Disposition of Petitions, Communications, etc.
- I.12 Precedence of Motions
- I.13 Reconsideration of Votes
- I.14 Call for the Previous Question
- I.15 General Rules of Order
- I.16 Members to Present All Business
- I.17 Suspension of Rules
- I.18 Publication
 - I.19 Emergency Powers for the Protection of Persons & Property
- I.25 Election Wards
- 1.26 Municipal Board of Absentee Ballot Canvassers
- I.30 Disbursements from Treasury
- I.31 Preparation of Tax Roll and Tax Receipts
- I.32 Duplicate Clerk-Treasurer's Bond Eliminated
- I.33 Preparation and Adoption of Annual Budget
- I.34 Public Records
- I.35 Payment of Real Estate Taxes in Installments
- I.36 Payment of Personal Property Taxes
- I.37 Delinquent Real Estate Taxes
 - I.38 Property Taxes: Priority Upon Insufficient Payment

I.01 REGULAR MEETINGS.

Regular meetings of the Village Board shall be held in the Village Hall, located at 5300 N. Marlborough Drive, in said Village, at a time posted at least twenty-four (24) hours in advance. (Ord. 1771)

- (1) On the first and third Monday of each month, from September through May, and
- (2) On the first Monday of each month during the months of June, July and August, and
- (3) On any other day when the Village Board, at its last previous meeting adjourns to that date;
- (4) Provided, however, that if a particular Monday falls on New Year's Day (January 1), July 4, or Labor Day (first Monday in September), then such meeting will be held on the succeeding Tuesday;
- (5) Provided further, that said meetings may be held at other locations when required because of space or other considerations providing that the notice of said meeting indicates the specific location;
- (6) Provided further, that if unforeseen large attendance makes another location which provides larger space preferable, then the meeting may be moved to the other location, providing that notice be prominently posted at the Village Hall which clearly indicates the new location. The time of the meeting shall be delayed to allow for travel from the Village Hall to the new location.
- (7) Provided further that the meeting may be cancelled twenty-four (24) hours in advance by concurrence of the President and Village Manager, or Finance Manager, for lack of current business, lack of quorum, coverage by a special meeting, hardship, or emergency. (Ord 1771)(Ord 1810)
- (8) Unless a Standing or Special Committee is responsible for an item of business before the Village Board, the Village Board may take up any item of business without the item having been referred to the Village Board by a Committee.

1.02 SPECIAL MEETINGS.

All special meetings of the village board shall be held at the place where regular meetings of the board are held unless otherwise specified in the call and notice of the special meeting. Special meetings may be called by any two trustees in writing, filed with the Clerk-Treasurer, who shall thereupon seasonably notify all of the trustees, including the President, of the time, purpose and place thereof, by causing written notice of such meeting to be delivered to each member of the board personally if he can be found, and if the President or Trustee cannot be found, by leaving a

copy of such notice at the usual place of abode of such member in the presence of a member of the

Section 1.02

family of such member of suitable age and discretion, or if no such family member can be found, then by mailing such notice to such member by registered mail; the Clerk-Treasurer is hereby required to cause an affidavit showing the service of such notice as above provided for, to be filed in his office prior to the time fixed for such special meeting; the Clerk-Treasurer shall give such notice immediately upon the call for such meeting being filed with him. (Ord 1771)

Unless a Standing or Special Committee is responsible for an item of business before the Village Board, the Village Board may take up any item of business without the item having been referred to the Village Board by a Committee. (Ord 1810)

1.03 WAIVER OF NOTICE OF SPECIAL MEETINGS.

Special meetings may be held without the notice specified in Section 1.02 of this code when all members of said board are present in person and consent in writing to the holding of said meeting, such written consent to be filed with the Clerk-Treasurer prior to the calling of said meeting.

1.04 QUORUM.

Four trustees, including the Village President, shall constitute a quorum, but a lesser number may adjourn from time to time or compel the attendance of absent members.

1.05 ORDER OF BUSINESS.(Ord 1771)

- (1) The business of the Village shall be conducted in the following order:
 - (a) Roll call. (Required)
 - (b) Consent Agenda. (Optional)
 - (c) Report of Village Officers. (Optional)
 - (d) Petitions and Communications. (Optional)
 - (e) General Business. (Required)
 - (f) Adjourn. (Required)

- (2) Change In Order of Business:

The board may take up business in any order it sees fit, unless there be objection by any member of the board.

1.06 PRESIDING OFFICER.

- (1) Control of Meeting.

The President shall by virtue of his office be a trustee and shall have a vote as such. The President shall preserve order and conduct the proceedings of the Board A member may appeal from the decision of the presiding officer. Such appeal is not debatable and must be sustained by a majority of the members present, exclusive of the presiding officer. (Ord 1771)

(2) Absence of President.

In the event of the absence, sickness or incapacity of the Village President for any reason which prevents the President from attending any meeting of the Village board, or in the event the President is away from the Village in time of emergency, the powers and duties of the president shall be assigned and carried out during such absence, sickness or incapacity of the president, by the longest serving trustee, or by the Chairman of Village Committees, in the following order: (Ord. 1771)

- (a) Finance and Claims;
- (b) Zoning, Parks & Buildings;
- (c) Public Works, Utilities & Streets;
- (d) Public Safety;
- (e) Personnel & Publicity;
- (f) Health.

(3) Participation in Debate.

The presiding officer may speak upon any question or make any motion if the presiding officer vacates the chair and designates a trustee to preside temporarily.

1.07 VILLAGE BOARD COMMITTEES. (Ord 1771)

(1) Appointments.

All appointments to the village board committees may, at the Board's option be made by a majority vote of all of the members of said board, and by a like vote the membership of such committees shall be changed from time to time, but unless so changed all such appointments shall terminate on the date of the annual village election.

(2) Standing Committees. Standing Committees shall be empowered to meet together as a committee of the whole of the Village Board.

The Standing Committees of the Board shall consist of the following committees, which are comprised of three (3) Board Members and two (2) citizen members which shall have general charge of and to which there shall be referred, when deemed advisable, questions pertaining to the subject matter appearing under the designation of said committees as follows:

- (a) Public Works, Utilities, and Streets.
 - 1. Construction and maintenance of streets and sidewalks
 - 2. Control of utilities in streets
 - 3. Snow and ice removal from streets and walks
 - 4. Street lighting extensions and maintenance
 - 5. Sanitary sewer, storm sewer, and water main construction and maintenance
 - 6. Administration and management of Village utilities and other public utilities operating within the Village
 - 7. Mass transit facilities
 - 8. Capital program and project planning and recommendations
 - 9. Infiltration and inflow programs

10. Recommendations regarding Selection of public works director and engineering consultants (1810)

(3) Special Committees.

The Village Board may provide for such special committees as it may from time to time determine.

Special Committees shall be empowered to meet together as a committee of the whole by the Village Board.

(4) Village Manager

The Village Manager shall be a member ex officio of each committee but without vote.

1.08 DIVISION OF AYES AND NOES.

On all questions it shall be in order to call for a division or for the ayes and noes, if made previously to the decision of the President.

1.09 EVERY MEMBER TO VOTE UNLESS EXCUSED.

Every member shall vote when a question is put, unless the board shall excuse him.

1.10 MEMBERS TO SPEAK NOT MORE THAN TWICE.

No member shall speak more than twice on the same question except by leave of the board.

1.11 DISPOSITION OF PETITIONS, COMMUNICATIONS, ETC.

Every petition or other writing of any kind, addressed to the Village Board or to the Clerk-Treasurer or other village officer for references to the Village Board shall be delivered by the Clerk-Treasurer or such other village officer to the President or Acting President as soon as convenient after receipt of same, and in any event, prior to or at the opening of the next meeting of the Village Board following receipt of same. Every such petition, or other writing, and every paper, communication or other proceeding which shall come before the Board for action may be referred by the President or Acting President, without motion, to the appropriate committee or officer, unless objected to by some member of the board.

Section 1.12

1.12 PRECEDENCE OF MOTIONS.

When a question is in debate, no action shall be in order except:

- (a) To adjourn
- (b) To lay on the table
- (c) The previous question
- (d) To postpone to a certain date

- (e) To refer to a standing, select or special committee
- (f) To amend
- (g) To postpone indefinitely

and these several motions shall have precedence in the order in which they stand.

1.13 RECONSIDERATION OF VOTES.

It shall be in order for any member if in the majority, to move for the reconsideration of any vote in question at the same meeting or at the next succeeding regular or adjourned meeting. A motion to reconsider being put and lost shall not be renewed.

1.14 CALL FOR THE PREVIOUS QUESTION.

Any member desirous of terminating the debate may call the question. If a majority of the members present vote in the affirmative, the main question shall be put to a vote without further debate, and its effect shall be to put an end to all debate and bring the Board to a direct vote, first upon any pending amendment and then upon the main question. (Ord 1771)

1.15 GENERAL RULES OR ORDER.

The deliberations of this board while in session shall be governed by the manual of parliamentary practice commonly known as "Roberts' Rule of Order", except when otherwise limited or modified by this code.

1.16 MEMBERS TO PRESENT ALL BUSINESS.

No business shall be considered by the Board unless presented by a member of the Board and properly noticed under the Wisconsin Open Meetings Law.

1.17 SUSPENSION OF RULES.

Any of the provisions of section 1.08 to 1.15, both inclusive, of this code may be suspended temporarily by a majority of the members present at any meeting.

Section 1.18

1.18 PUBLICATION.

When required by law, proceedings as condensed by the Village Manager shall be published in a qualified newspaper.

1.19 EMERGENCY POWERS FOR THE PROTECTION OF PERSONS AND PROPERTY.

(l) The Village Board is empowered to declare by ordinance or resolution an emergency existing within the Village whenever conditions arise, either within the Village or within other municipalities or areas, by reason of war, conflagration, flood, heavy snow storm, blizzard, catastrophe, disaster, riot, or civil commotion, acts of God, and including conditions, without limitation or restriction because of enumeration, which impair transportation, food or fuel supplies, medical care, fire, health or police protection or other vital facilities of the Village, or endanger the health or police protection or other vital facilities of the Village, or endanger the health, welfare or

safety of persons or property in the Village. The period of such emergency shall be limited by such ordinance or resolution to the time during which such emergency conditions exist or are likely to exist. Even though none of the conditions exist which authorize a declaration of an emergency under this provision, an emergency may be declared if there are reasonable grounds for belief that any one or more of said conditions is impending or threatened.

(2) The emergency power of the Village Board herewith conferred shall include such general authority to order, by ordinance or resolution, whatever is necessary and expedient for the health, safety, welfare and good order of the Village in such emergency, and shall include such authority as is necessary and expedient without limitation or restriction because of enumeration and shall include the power to bar, restrict or remove all unnecessary traffic, both vehicular and pedestrian, from the streets and highways in the Village, notwithstanding any provision of Chapters 341 to 349 Wis. Stats. or any other provisions of law, or ordinances of this Village.

(3) The President or acting President shall exercise by proclamation all of the powers herewith conferred upon the Village Board which within the discretion of the President or acting President are necessary and expedient for the purposes herein set forth whenever, because of such emergency conditions, the Village Board shall be unable to meet with promptness or because of the existence or threat of such conditions the action is reasonably necessary prior to a meeting of the Village Board. Any such proclamation by the President or acting President shall be subject to ratification, alteration, modification or repeal by the Village Board as soon as the Village Board shall be able to meet, but such ratification, alteration, modification or repeal by the Village Board shall not affect the validity or force or effect of any such prior proclamation by the President or acting President.

(4) Public notice of the adoption of any ordinance or resolution of the issuance of any proclamation pursuant to the authority above given shall be given promptly in a manner which reasonably can be considered will advise the residents of the Village of the adoption of such resolution, ordinance or issuance of such a proclamation, such as, but not limited to, news accounts or advertisements in the press, on television and over radio stations.

I.25 ELECTION WARDS.

(l) **ELECTION WARDS AND PLACES OF ELECTION.**

Pursuant to Section 5.15 Wisconsin Statutes, this Village is hereby divided into twelve election wards composed of compact and contiguous territory, which shall be open from 7:00 AM to 8:00 PM as follows:

(a) Ward No. 1 shall consist of that portion of the Village lying west of the centerline of North Santa Monica Boulevard, between the north Village limits and the centerline of East and West Day Avenue, and the place of election for said ward shall be located at the Whitefish Bay Library, 5420 North Marlborough Drive, in this Village.

(b) Ward No. 2 shall consist of that portion of the Village lying east of the centerline of North Santa Monica Boulevard, between the north Village limits and the centerline of East Day Avenue, and the place of election for said ward shall be located at the Whitefish Bay Library, 5420 North Marlborough Drive, in this Village.

(c) Ward No. 3 shall consist of that portion of the Village lying west of the centerline of North Santa Monica Boulevard, between the centerline of East and West Day Avenue and the centerline of East and West Birch Avenue, and the place of election for said ward shall be located at the Whitefish Bay Library, 5420 North Marlborough Drive, in this Village.

(d) Ward No. 4 shall consist of that portion of the Village lying east of the centerline of North Santa Monica Boulevard, between the centerline of East Day Avenue and the centerline of East Birch Avenue and the place of election for said ward shall be located at the Whitefish Bay Library, 5420 North Marlborough Drive, in this Village.

(e) Ward No. 5 shall consist of that portion of the Village lying west of the centerline of North Diversey Boulevard, between the centerline of East and West Birch Avenue and the centerline of East and West Henry Clay Street, and the place of election for said ward shall be at the Village Hall, 5300 North Marlborough Drive, in this Village.

(f) Ward No. 6 shall consist of that portion of the Village lying east of the centerline of North Diversey Boulevard, between the centerline of East Birch Avenue and the centerline of East Henry Clay Street, including the east side of N. Lake Dr. from E. Silver Spring Dr. to E. Birch Ave., and the place of election for said ward be at the Village Hall, 5300 North Marlborough Drive, in this Village.

(g) Ward No. 7 shall consist of that portion of the Village lying west of the centerline of North Idlewild Avenue, between the centerline of East and West Henry Clay Street and the centerline of East and West Fairmount Avenue, and the place of election for said ward shall be at the Lydell Community Center, 5205 North Lydell Avenue, in this Village.

Section 1.25 (h)

(h) Ward No. 8 shall consist of that portion of the Village lying east of the centerline of North Idlewild Avenue, between the centerline of East Henry Clay Street and the centerline of East Fairmount, and the place of election for said ward shall be at Cahill Square Recreation Building at 1001 E. Fairmount Ave., in this Village.

(i) Ward No. 9 shall consist of that portion of the Village lying west of the centerline of North Idlewild Ave. between the centerlines of E. Fairmount Ave. and E. Hampton Rd., and the place of election for said ward shall be at the Lydell Community Center, 5205 North Lydell Avenue, in this Village.

(j) Ward No.10 shall consist of that portion of the Village lying east of the centerline of N. Idlewild Ave. between the centerline of E. Fairmount Ave. and E. Hampton Road, including all of N. Palisades Rd. and the place of election for said ward shall be located at the Cahill Square Recreation Building at 1001 East Fairmount Avenue, in this Village.

(k) Ward No.11 shall consist of that portion of the Village lying west of the centerline of North Ardmore Avenue between the centerline of East Hampton Rd. and the south Village limits and the place of election for said ward shall be located at the Lydell Community Center, 5205 N. Lydell Ave., in this Village.

(l) Ward No. 12 shall consist of that portion of the Village lying east of the centerline of North Ardmore Avenue, between the centerline of East Hampton Road and the south Village limits, and the place of election for said ward shall be located at the Cahill Square Recreation Building at 1001 East Fairmount Avenue, in the Village.

1.26 MUNICIPAL BOARD OF ABSENTEE BALLOT CANVASSERS (ORD 1711) REPEALED (Ord. 1783)

FINANCE

I.30 DISBURSEMENTS FROM TREASURY.

(l) Pursuant to Section 66.044 of the Wisconsin Statutes, payments may be made from the Village treasury after the Clerk-Treasurer shall have audited and approved each such claim as a proper charge against the treasury and shall have endorsed his approval thereon after having determined that the following conditions have been complied with:

(a) That funds are available therefor pursuant to the budget approved by the governing body.

(b) That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission.

(c) That the item or service has been actually supplied or rendered in conformity with such authorization.

(d) That the claim is just and valid pursuant to law. The Clerk-Treasurer may require the submission of such proof and evidence to support the foregoing as in his discretion he may deem necessary.

(2) The Village Clerk-Treasurer shall file with the Village Board at each regular meeting thereof, a list of the claims approved showing the date paid, name of claimant, purpose and amount.

(3) An annual detailed audit of the financial transactions and accounts of this Village shall be made by a licensed Certified Public Accountant designated by the Village Board.

(4) The Village Clerk-Treasurer shall be covered by a fidelity bond of not less than \$150,000.00

1.31 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-Treasurer 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 against whom the tax is levied.

(2) RATES STAMPED ON RECEIPTS. Pursuant to s. 74.08(l), 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 Clerk-Treasurer. The Clerk-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 purposes.

1.32 DUPLICATE CLERK-TREASURER'S BOND ELIMINATED.

(1) BOND ELIMINATED. The Village elects not to give the bond on the Clerk-Treasurer provided for by s. 70.67(l), Wisconsin Statutes.

(2) VILLAGE LIABLE FOR DEFAULT OF CLERK-TREASURER. Pursuant to s. 70.67(2), Wisconsin Statutes, the Village shall be obligated to pay in case the Clerk-Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Clerk-Treasurer to the County Treasurer.

1.33 PREPARATION AND ADOPTION OF ANNUAL BUDGET.

(1) FINANCE COMMITTEE TO PREPARE BUDGET. On or before the 20th day of October each year, the Finance Committee, with the assistance of the Village Manager, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing year. Before preparing the proposed budget, the Manager shall consult with the heads of Village departments and with Village officials and shall then determine the total amount to be recommended in the budget for each Village department or activity.

(2) FORM OF PROPOSED BUDGET. The proposed budget shall include the following information:

(a) The actual expenditures of each department and activity for the expired portion of the current year and last preceding fiscal year and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.

Section 1.33 (b)

(b) An itemization of all anticipated income of the Village from sources other than general property taxes and bond issues, with a comparative statement of the amounts

received by the Village from each of the same or similar sources for the last preceding and current fiscal years.

(c) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.

(d) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(e) Such other information as may be required by the Village Board and by state law.

The Village Board shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) APPROPRIATION ORDINANCES HEARING. The Finance Committee, with the assistance of the Village Manager, shall submit to the Village Board with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the Village Board shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law.

(4) CHANGES IN FINAL BUDGET. Upon recommendation of the Finance Committee, the Village Board may at any time by a 2/3 vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within eight days thereafter in a newspaper in general circulation in the Village.

(5) EXPENDITURES LIMITED BY ANNUAL APPROPRIATION. No money shall be drawn from the treasury of the Village nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation ordinance and changes therein authorized in accordance with sub. (4) of this section. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Village Board, to be paid out of the income of the current year in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

Section 1.34

I.34 PUBLIC RECORDS.

(l) FINANCIAL RECORDS. Village officers are empowered to destroy the following non-utility 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 seven 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 two years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water, sewer and electrical 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 seven 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 seven 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) Resolutions and petitions.
- (j) Voter record cards.

Section I.34 (3) (k)

- (k) Police arrest and citation records, including parking tickets, warnings, citations, summons' books, adult and juvenile arrest records, juvenile reports, violation reports and jail booking reports.
- (l) Police Department records, including complaint forms, accident reports, daily activity reports, photographs, teletypes, night parking requests, inventory books, scheduling calendars, matter of reports, animal seizure reports, expired department policy, transient merchant applications, money receipt books, bicycle registrations, watch home cards, index cards, statistical reports, damage reports, conveyance reports, daily logs and correspondence.
- (m) Fire Department records, including ambulance service reports, rescue service reports, fire service reports, inspection reports, daily activity reports,

- (n) personnel reports, training records, equipment records and correspondence.
Municipal Court records, including ledger sheets, court calendars, docket books, daily cash receipts and correspondence. (Ord. 1293)

(4) NOTICE REQUIRED. Prior to the destruction of any public record described above, at least sixty (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.

I.35 PAYMENT OF REAL ESTATE TAXES IN INSTALLMENTS. (ORD. I397)

(1) Real property taxes and special assessments shall be paid in one of the following ways:

- (a) In full on or before January 31st; or
- (b) In installments under this ordinance.

(2) Real property taxes and special assessments may be paid in three installments. Each installment is due on the last day of the following designated months:

- (a) 50% of the aggregate real estate tax and special assessments levied and due shall be paid on or before January 31st.
- (b) 25% of the aggregate real estate tax and special assessments levied and due shall be paid on or before March 31st.
- (c) 25% of the aggregate real estate tax and special assessments levied and due shall be paid on or before May 31st.

(3) The minimum payment amount for installments is \$100.00. Installment payments must be paid on the due dates of January 31, March 31, and May 31 to remain on the installment plan.

(4) On any installment date or any prior date, a taxpayer may pay the entire balance of the taxes and special assessments due.

(5) All special charges and special taxes (delinquent water/sewer, delinquent parking utility, alley lighting) that are placed on the tax roll shall be paid in full on or before January 31 and any amounts unpaid as of that date are delinquent as of February 1.

I.36 PAYMENT OF PERSONAL PROPERTY TAXES (Ord. I408)

(1) All taxes on personal property shall be paid in full on or before January 31 and any amounts unpaid as of that date are delinquent as of February 1.

(2) All personal property taxes that become delinquent shall be paid, together with interest and penalties of 1 1/2% per month charged from February 1.

I.37 DELINQUENT REAL ESTATE TAXES

(1) If the first installment of real property taxes and special assessments placed on the tax bill are not paid on or before January 31, the entire amount of the remaining unpaid taxes and special assessments on that tax bill are delinquent as of February 1.

Section 1.37 (2)

(2) If the second or any subsequent installment payment of real estate taxes or special assessments is not paid by the due dates specified in Section 1.35 (2), the entire amount of the taxes or special assessments that remain unpaid on that parcel are delinquent as of the first day of

the month after the payment is due.

(3) Delinquent payments with interest and penalty - to whom paid:

- (a) All general property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31 shall be paid, together with interest and penalties of 1 1/2% per month charged from the preceding February 1, to the Village Treasurer.
- (b) All general property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under paragraph (a) shall be paid, together with interest and penalties charged from the preceding February 1, to the County Treasurer.

(4) The Village Treasurer shall retain the tax roll and make collections through July 31. On or before August 15, the Village Treasurer shall return the tax roll to the County Treasurer. The County Treasurer shall collect all returned delinquent real property taxes, special assessments, special charges and special taxes, together with interest and penalties assessed from the previous February 1, as provided under Sec. 74.47, Wisconsin Statutes.

I.38 PROPERTY TAXES: PRIORITY UPON INSUFFICIENT PAYMENT

(1) If the Village Treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special charges, special assessments and special taxes due, the Treasurer shall apply the payment to the amount due, including interest and penalties, in the following order:

- 1. Special Charges
- 2. Special Assessments
- 3. Special Taxes
- 4. General Property Taxes

(2) The allocation under paragraph 1 (1 to 4) is conclusive for purposes of settlement under sec. 74.25 to 74.305, Wisconsin Statutes, and for determining delinquencies under this Ordinance.