

Finance

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Sec. 3-1-1 Preparation of Tax Roll and Tax Collections.

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Clerk-Treasurer shall prepare a tax roll and include the required contents as described in Chapter 70.65, Wis. Stats.
- (b) **Property Tax Collection.** All provisions of Chapter 74, Wis. Stats., in regards to property tax collection are adopted and by reference made a part of this Chapter with the same force and effect as thought set out in full.

State Law Reference: Sections 70.65 and 74.08, Wis. Stats.

Sec. 3-1-2 Duplicate Treasurer's Bond Eliminated.

- (a) **Bond Eliminated.** The Village of Merrilan elects not to give the bond on the Village Clerk-Treasurer acting as Village Treasurer as provided for by Sec. 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Sec. 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village 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.

State Law Reference: Sec. 70.67, Wis. Stats.

Sec. 3-1-3 Village Budget.

- (a) **Departmental Estimates.** When requested by the Village Clerk-Treasurer, each officer, department and committee shall annually file with the Village Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Village Clerk-Treasurer and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Village Board shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- (c) **Form of Proposed Budget.**
 - (1) 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.
 - (2) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, 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 year.
 - (3) 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.
 - (4) 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.

- (5) Such other information as may be required by the Board and by State law.
- (d) **Copies of Budget.** The Village Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the Village Clerk-Treasurer during regular office hours.
- (e) **Report and Hearing.**
 - (1) The Village Board shall make a report no later than the Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
 - (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the Village or legally posted at least fifteen (15) days prior to the time of such public hearing.
 - (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

Sec. 3-1-4 Changes in Budget.

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except upon the recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within eight days thereafter in the official Village newspaper or legally posted.

Sec. 3-1-5 Village Funds to Be Spent in Accordance with 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 in the adopted

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budget or when changed as authorized by Section 3-1-4 of this Chapter. 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 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.

Sec. 3-1-6 Fiscal Year.

The calendar year shall be the fiscal year.

State Law Reference: Sec. 61.51(3), Wis. Stats.

Sec. 3-1-7 Public Depositories.

- (a) The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the Village's deposit.
- (b) The Village Board designates the following public depositories:
 - (1) Jackson County Bank.
 - (2) Wisconsin Investment Trust.
 - (3) COOP Credit Union.

State Law Reference: Sec. 62.12(7), Wis. Stats.

Sec. 3-1-8 Claims Against Village.

- (a) **Village Board to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasury therefor. Every such account shall be itemized. Every such account or demand allowed in whole or in part shall be filed by the Village Clerk-Treasurer, and those of each year shall be consecutively numbered and have endorsed thereon the number of the order issued in payment.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.

- (c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk-Treasurer in time for payment on the regular pay day.

State Law Reference: Sec. 61.51, Wis. Stats.

Sec. 3-1-9 Temporary Investment of Funds Not Immediately Needed.

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to Sections 66.04(2) and 219.05, Wis. Stats.

State Law Reference: Sections 66.04(2) and 219.05, Wis. Stats.

Sec. 3-1-10 Receiving Money; Receipt for Same.

- (a) The Village Clerk-Treasurer and his/her deputies shall not receive any money into the treasury from any source except on account of taxes levied and collected during the fiscal year for which they may then be serving, without giving a receipt therefor in the manner specified by the Village Board.
- (b) Upon the payment of any money (except for taxes as herein provided), the Village Clerk-Treasurer, or his/her designees shall make out a receipt in duplicate for the money so received. The Village Clerk-Treasurer, or his/her designees shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village or to the Village Clerk-Treasurer, or his/her designees shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.113, Wis. Stats.

Sec. 3-1-11 Statement of Real Property Status.

The Village Clerk-Treasurer, and his/her designees are authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water and sewer bills, current water and sewer bills, contemplated improvements, outstanding citations on building code violations and similar information. Any such information sought shall be provided to the person requesting it on said

form. Requests for Statements of Real Property Status shall be made to the Village Clerk-Treasurer, or hi/her designees a minimum of one (1) business day in advance. A fee of Ten Dollars (\$10.00) shall be charged for compiling this information. In providing this service, the Village of Merrilan and its officials assume no liability for such service nor tis any warranty intended or implied.

Sec. 3-1-12 Bidding Procedures.

- (a) **Adoption of Village Bidding Procedures.** Pursuant to Sec. 61.56, Wis. Stats., the Village of Merrilan does hereby provide that as a complete alternative to the requirements of Sections 61.54, 61.55 and 66.29, Wis Stats., and in lieu thereof, that the provisions of Sec. 62.15, Wis Stats., shall be applicable to all Village contracts for public construction over twenty five Thousand Dollars (\$25,000.00). The authority vested in the Board of Public Works by Sec. 62.15, Wis. Stats., shall be exercised by the Village Board or by a committee designated by the Village Board.
- (b) **Construction by the Village.** Any class of public construction may be done directly by the Village without submitting the same for bids provided that the same is authorized by a vote of three-fourths (3/4) of all members of the Village Board.

State Law reference: Sections 91.54, 61.55 and 62.15, Wis. Stats.

Sec. 3-1-13 Bid Solicitation Procedures.

- (a) **Definitions.**
- (1) **Verbal Quotation Form.** The Village solicits verbal quotations on items the Village purchases, which are less than Twenty Five Thousand Dollars (\$25,000.00). The results of the verbal quotations are recorded on a memorandum of verbal quotation form.
 - (2) **Informal Quotation.** An informal quotation is a written request for quotation sent to vendors. The informal quotation is used for the purchase of goods and services in an amount less than Twenty Five Thousand Dollars (\$25,000.00).
 - (3) **Formal Bid.** The formal bid procedure is used for purchasing goods and services in an amount of Twenty Five Thousand Dollars (\$25,000.00) and higher, and in some instances in amounts less than that amount. The formal bid procedure requires a legal public notice and contains detailed, written specifications regarding the goods and services to be purchased, and a number of specific conditions associated with the purchase.
- (b) **Bid Solicitation.**
- (1) Competitive bids or quotations may be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than One Thousand Dollars (\$1,000.00). Purchases up to One Thousand Dollars (\$1,000.00) may be made by either telephone quotations, informal written quotations or formal bid. Purchases from One Thousand Dollars (\$1,000.00) to Twenty Five Thousand Dollars (\$25,000.00) may be made by written quotation, telephone quotation or formal bid. Purchases of Twenty Five Thousand Dollars (\$25,000.00) and over, pursuant to Subsection (a) above, shall be made by formal bid unless exempted from it by action of The Village Board.

- (2) Verbal quotations for goods and services should be secured from at least two (2) qualified vendors, and the results of the quotations shall be recorded on the "Memorandum of Verbal Quotation" for and signed by the person receiving the quotations.
- (3) Informal requests for written quotations should be solicited from at least three (3) qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the applicable department heads and returned to and analyzed by the applicable department heads. Informal requests for written quotations may also be solicited by telephone. Vendors shall be given a reasonable time to respond to the request for an informal, written quotation and shall be given clear, concise specifications and informal bidding instructions to facilitate competitive bidding.
- (4) When a formal bid is required or deemed to be in the best interests of the Village, the bidding procedure shall follow the legal requirements associated with a Class One notice under State Statute and the procedures normally associated with the formal bid proposal.
- (5) The formal bid proposal will contain at least the following information:
 - a. The bid number
 - b. A detailed description of the goods and services required, including enough information about the items or services required so that more than (1) one vendor can meet the specifications.
 - c. The time, date and place the bids will be opened.
 - d. The address to which the bids shall be mailed or delivered. Instructions to bidders shall include such information as delivery dates, transportation charges, proposal prices, conditions for guaranteeing the proposal, payment terms, right of rejection of proposals, right to reject merchandise, insurance requirements, alternative proposal consideration, tax information, and other appropriate information regarding the awarding and execution of the contract and contract considerations.
 - e. The bid proposal shall also include a section on special provisions including guarantees and service considerations, trade-in considerations, and other information relating to special conditions.
- (6) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Clerk-Treasurer shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

Sec. 3-1-14 Accounts Receivable Billing Procedures.

Billings by the Village may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1-1/2%) per month or any fraction thereof, until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one and one-half percent (1-1/2%) of said charges shall be entered on the tax roll as a special charge, and become a lien upon real estate.

Sec. 3-1-15 Annual Audits.

A firm of certified public accountants shall be employed each year by the Village, subject to the confirmation of the Village Board to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Village Clerk-Treasurer in the management of the Village's financial affairs, including the Village's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the financial records of the office of the Village Clerk-Treasurer, including the Treasurer's books, the Village's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the Village handling Village monies.

Sec. 3-1-16 Liability of the Village for Acts of Agents.

No agent of the Village of Merrilan having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the Village or incur any indebtedness for which the Village may become liable without approval of the Board. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Village treasury and not subject to any prior labor claims or material purchase orders at the time when such employment is negotiated or purchase order drawn. The Village Clerk-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

Sec. 3-1-17 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.

- (a) There shall be a Twenty Dollar (\$20.00) fee for processing checks made payable to the Village that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the Village that are placed with collection agencies.

Sec. 3-1-18 Delinquent Personal Property Taxes.

- (a) Pursuant to the authority of Sec. 74.80(2), Wis. Stats., the Village hereby imposes a penalty of one-half percent (0.5%) per month or fraction of a month, in addition to the interest prescribed by Sec. 74.80(1), Wis. Stats., on all overdue or delinquent personal property taxes retained for collection by the Village or eventually charged back to the Village by the County for purposes of collection under Sec. 74.31, Wis. Stats.
- (b) This penalty of one-half percent (0.5%) per month or fraction of a month shall apply to any personal property taxes, which are overdue or delinquent.

Sec. 3-1-19 Policy for Public Deposits and Investments

- (a) **Purpose.** Cash and investments generally represent the largest asset on the Village's balance sheet, and the Village frequently has cash available for short-term, intermediate and long-term investments. Therefore, it is important that the Village establish a policy to ensure continuous prudent investment of available Village funds. It is in the interest of the Village of Merrilan to adopt a policy to insure continuous prudent deposits and investments of available Village funds. The Village Board of the Village of Merrilan establishes the following policies in the public interest for the deposit and investment of available Village funds.
- (b) **Public Depositories.**
 - (1) **Depositories.** The Village Board shall, by ordinance or resolution, designate one (1) or more public depositories, organized and doing business under the laws of this state or federal law, and located in Wisconsin, in which the Village Clerk-Treasurer shall deposit all public monies received by her/him.
 - (2) **Limitations.** The resolution or ordinance designating one (1) or more public depositories shall specify whether the monies shall be maintained in time deposits subject to the limitations of Sec. 66.0603(1m)(a)1, Wis. Stats., demand deposits or savings deposits, and whether a surety bond or other security shall be required to be furnished under Sec. 34.07, Wis. Stats., by the public depository to secure the repayment of such deposits. Not more than Five Hundred Thousand Dollars (\$500,000) shall be deposited in any one (1) public depository, unless specifically authorized by the Village Board.
 - (3) **Deposits.** The Village Clerk-Treasurer shall deposit public monies in the name of the Village of Merrilan in such public depositories designated by the Village Board and subject to the limitations hereinabove set forth.
 - (4) **Withdrawals.** Withdrawals or disbursements by the Village Clerk-Treasurer of monies deposited in a public depository shall be made as provided by Sections 66.0607(1) to (5), Wis. Stats. The Village Clerk-Treasurer is authorized, at her/his discretion, to process periodic payments through the use of money transfer techniques as set forth in Sec. 66.0607(3m), Wis. Stats.

discretion, to process periodic payments through the use of money transfer techniques as set forth in Sec. 66.042(3m), Wis. Stats.

(c) **Investments.**

- (1) **Management.** Subject to the provisions of this policy, the Village Clerk-Treasurer shall have control of and discretion in the investment of all Village funds that are not immediately needed and are available for investment.
- (2) **Intent.** It is the intent of the Village Board that the Village Clerk-Treasurer utilize a wise and prudent cash management system within the level of her/his expertise in such a manner to insure maximum investment earnings, while at the same time be able to respond promptly to authorized expenditures. Safety, liquidity and yield will be the prime requisites for the investment of Village funds.
- (3) **Scope.** This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.
- (4) **Responsibility.** In exercising her/his investment responsibilities, the Village Clerk-Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity, having the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.

(d) **Investment Factors.** The Village Clerk-Treasurer is authorized and directed to utilize investment options as set forth within these guidelines, and that the Village Clerk-Treasurer shall take into consideration the following factors which are listed in order of priority to the investment decision:

- (1) **Certificates of Deposit.** Village funds may be invested in certificates of deposit maturing within one (1) year or less from the date of investment issued by any banks, savings and loan associations or credit unions which are authorized to transact business in the State of Wisconsin. The financial institutions must have been designated as a public depository of the Village by resolution or ordinance of the Village Board.
- (2) **Government Bonds and Securities.** Village funds may be invested in United States government bonds or securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, bonds or securities which are obligations of any agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. The securities must be purchased through financial institutions authorized to conduct business in the State of Wisconsin and placed in safekeeping in a segregated account in the Village's name at any designated public depository or approved financial institution.

- (3) **Government Investment Pool.** Village funds may be invested in the Wisconsin Local Government Pool Investment Fund without restriction as to the amount of deposit or collateralization.
 - (4) **Repurchase Agreements.** Village funds may be invested in repurchase agreements, in financial institutions authorized to conduct business in the State of Wisconsin. Repurchase agreements can only be made in securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, securities which are obligations of an agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. Securities purchased by a repurchase agreement must be placed in safe-keeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
 - (5) **Wisconsin Investment Trust.** Village funds may be invested in the Wisconsin Investment Trust without restrictions as to the amount of deposit or collateralization.
 - (6) **Savings Deposit.** Village funds may be temporarily invested in savings deposits.
 - (7) **Securities.** The Village Clerk-Treasurer may invest in private securities which are senior to, or on a parity with, a security of the same issuer which is rated highest or second highest by Moody's Investors Service, Standard & Poor's Corporation or other similar nationally recognized rating agency.
- (e) **Safety.**
- (1) In order to safeguard investments and deposits, the Village shall acquire of each public depository its annual financial statements and evaluate such statements as to the financial soundness of the depository. Also to be reviewed are other pertinent financial information filed with regulatory agencies.
 - (2) The Village shall require, when investing in repurchase agreements, that collateral be pledged by the depository in an amount equal to or greater than the amount of the repurchase agreements the Village has with such depository. In excess of FDIC coverage, the collateral shall be direct obligations of the United States, or of its agencies if the payment of principal and interest is guaranteed by the federal government, or obligations of the State of Wisconsin, or of the Village of Merrilan. Evidence of such collateral shall be provided by the depository.
 - (3) Consideration shall also be given to the total amount of existing Village funds which are already in such depository and/or the capacity of the depository to handle the size of the deposit or investment with consideration of federal depository insurance and State of Wisconsin Guarantee Fund requirements.
- (f) **Liquidity.**
- (1) The maturity of any investment shall be determined by analyzing the following factors:
 - a. Immediate cash requirements.
 - b. Projected expenditures.
 - c. Available funds on hand.

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- d. Maturing Investments.
- e. Anticipated revenues.
- (2) Investments shall not extend beyond any recognized unfounded cash needs of the Village. Major consideration of maturity dates should be given to requirements of the payroll, debt service, and the bi-monthly bills and claims.
- (g) **Yield.**
 - (1) Yield shall be the final determining factor of the investment decision.
 - (2) Bids shall be required of all investments that exceed both One Hundred Thousand Dollars (\$100,000) and a thirty (30) day or longer maturity date. A minimum of three (3) bids from the Village's public depository list shall be acquired. Exceptions to the bid process include only the purchase of obligations of the U.S. Treasury and deposits in the Wisconsin Local Government Investment Pool, which shall be registered in the Village's name.
- (h) **Miscellaneous.**
 - (1) **Liability.** Notwithstanding any other provision of law, the Village Clerk-Treasurer who deposits public monies in any public depository, in compliance with Sec. 34.05, Wis. Stats., is, under the provisions of Sec. 34.06, Wis. Stats., relieved of any liability for any loss of public monies, which results from the failure of any public depository to repay to the public depository the full amount of its deposits, thus causing a loss as defined in Sec. 34.01(2), Wis. Stats.
 - (2) **Definitions.** Words or phrases shall, insofar as applicable, have the meaning set forth in Sec. 34.01, Wis. Stats.
 - (3) **Conflicts.** This Section is enacted in accordance with the provisions of Chapter 34 and Sections 66.0603 and 66.060, Wis. Stats. In case of a conflict, this state laws shall prevail.
- (i) **Cemetery Investment Policy.**
 - (1) Section 3-1-1 shall serve as the investment policy for all funds invested by the Village of Merrilan Cemetery Committee.
 - (2) The Village of Merrilan Cemetery Committee may act in the capacity of the Village Clerk-Treasurer in regards to investing funds pursuant to this Section.

Cross-Reference: Section 3-1-7

**Sec. 3-1-20 Collection of Delinquent Electric Charges as
A Lien on Real Estate.**

- (a) **Authority.** This Section is enacted pursuant to Secs. 62.11(5) and 66.0809 and 66.0717 and 66.0703, Wis. Stats. The Village Board finds that charges for use of electric service supplied by the municipal electric utility are charges for current services rendered within the meaning of Sec. 66.0809 Wis. Stats. Pursuant to that statute, the charges for such service are to be imposed upon the property served.
- (b) **Lien for Delinquent Charges.** In addition to other methods of collection permitted by law, any delinquency in the payment of charges for electric service shall be a lien upon the

(c) **Procedure.**

- (1) The Utility Billing Clerk shall inform the Village Clerk-Treasurer before October 15 of each year of all lots or parcels for which electric service was supplied in the year preceding October 1, and for which electric service charges are still owed.
- (2) On October 15, the Clerk-Treasurer shall give written notice to the owner and occupant of each parcel stating that an amount is owed for electric service; stating the amount still owed, including any penalty assessed pursuant to the Commission's rules; stating that unless that amount is paid by November 1, an additional penalty of ten percent (10%) of the amount in arrears will be added thereto; and stating that unless the amount in arrears plus penalty are paid by November 15, the amount will be levied as a tax on the lot or parcel served and for which payment is delinquent. Notice mailed to the lot address shall be noticed to the occupant. Notice mailed to the known last address of the lot owner shall be noticed to the owner. It shall be the owners duty to notify the Clerk-Treasurer of any change in address.
- (3) After November 16, the Clerk-Treasurer will certify a list of all parcels or lots for which payments are in arrears and for which notice has been given, including the amount of arrears with any penalty added thereto. Such delinquent amounts including any penalty shall thereupon become a lien upon the property and shall be collected as provided in Secs. 66.0717 and 66.0809, Wis. Stats.

- (d) **Hearing.** If any owner or occupant shall dispute the delinquency in writing to the village Clerk-Treasurer before November 15, a hearing on the dispute shall be held before the Utility Committee within 60 days, unless the time for hearing is extended by the Committee. The delinquency shall become a lien on the real estate as set forth herein as of the date of delinquency.

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