

TOWN OF MOSEL

ORDINANCE NO. 2011-03

SECTION 1.09 OF THE MUNICIPAL CODE OF THE TOWN OF MOSEL,
SHEBOYGAN COUNTY, WISCONSIN, CONCERNING TAX COLLECTION

WHEREAS, the Town Board of the Town of Mosel has determined that due to Sheboygan County no longer willing to collect first half property taxes, the Town will collect the first half property taxes formally beginning with 2011 taxes due in 2012.

NOW, THEREFORE, the Town Board of the Town of Mosel, Sheboygan County does ordain as follows:

SECTION 1 **Creating Code** - Section 1.09 of the Municipal Code of the Town of Mosel, Sheboygan County, Wisconsin is hereby created to read as follows:

1.09 Tax Collection

(1) Purpose. Pursuant to Wis. Stat 66.0301 the Town of Mosel is authorized to collect first installments of property tax payments. The Town of Mosel will process the collection of first and full payments of real and personal property taxes, special assessments and special charges for properties located in the Town of Mosel.

The Town of Mosel will act in a fiduciary capacity in the billing and collection of general property taxes, special assessments and special charges. The Town of Mosel shall be vested with all powers and shall be subject to all responsibilities, duties and obligations conferred and imposed upon the Town of Mosel by state statutes, including Chapters 70, 74 and 75.

(2) Tax Bill Preparation. In consideration of the time necessary for Sheboygan County to print the large volume of Sheboygan County tax bills, the Town of Mosel agrees to submit the tax roll to Sheboygan County on or before December 3 of each year. The tax roll shall fully comply with Wis. Statutes 70.65 and all other applicable statutes. The tax bills will then be produced by Sheboygan County on a first-come, first-served basis and shall be prepared in accordance with all applicable statutes. Sheboygan County will mail the tax statements. The Town of Mosel will be billed separately by Sheboygan County for actual postage expense and shall reimburse Sheboygan County within thirty (30) days after billing.

(3) Collection Procedures. The Town of Mosel will collect all tax payments beginning in December through January 31 of each year. Tax payments can be made at the Town of Mosel Hall, W982 County Road FF, Sheboygan, WI; Cleveland State Bank, 502 S. Wisconsin Drive, Howards Grove, WI; or Cleveland State Bank, 1250 W. Washington Avenue, Cleveland, WI. All payments will be immediately deposited into Town of Mosel bank accounts. All payments received by Sheboygan County will be immediately forwarded to the Town of Mosel with the taxpayer's postmarked envelope. The postmark verifies timeliness of such payment.

Payments options include:

***In-person payments (Check ONLY payable to Town of Mosel) will be accepted at the Town of Mosel Hall, W982 County Road FF, Sheboygan, WI during office hours. You must bring a copy of your tax bill.**

***In-person payments (Cash or Check payable to Town of Mosel) will be accepted at Cleveland State Bank (lobby only), 502 S. Wisconsin Drive, Howards Grove WI or Cleveland State Bank (lobby only), 1250 W. Washington Avenue, Cleveland WI. You must bring a copy of your tax bill.**

***Drop Box payments can be made at Cleveland State Bank, 502 S. Wisconsin Drive, Howards Grove WI or Cleveland State Bank, 1250 W. Washington Avenue, Cleveland WI.**

***U.S. Mail payments can be mailed to the Town of Mosel c/o Cleveland State Bank, P.O. Box 158, Cleveland WI 53015-0158. You must provide a copy of your tax bill.**

***Only check payments will be accepted at the Town of Mosel Hall.**

***Cash or check payments will be accepted at Cleveland State Bank, Howards Grove WI and Cleveland WI locations. Payments can only be made in the lobby. Payments will not be accepted in the drive-up.**

***Check payments must be made payable to: Town of Mosel.**

(4) Receipts and Refunds. The Town of Mosel will provide receipts to all taxpayers making payments in person at either the Town Hall or Cleveland State Bank. Mailed tax payments will be provided a receipt if a self-addressed stamped envelope is provided. Taxpayers may pick up a receipt showing payment from the Town Hall during office hours.

Refunds of payments made at the Town of Mosel Hall will be mailed within 15 working days after receipt of the payment. Refunds under one Dollar (\$1.00) will not be refunded.

(5) Bank charges. The Town of Mosel will charge a returned check fee of Twenty Five Dollars (\$25.00) for each check that is returned to the Town of Mosel for insufficient funds.

(6) Import & Export File. First installment tax collection and all tax collection made to the Town of Mosel or Cleveland State Bank by January 31 of each year will be submitted to Sheboygan County in an electronic file format that is acceptable to Sheboygan County.

SECTION 2. Effective Date. This Ordinance shall be in effect upon adoption and publication.

Adopted this 13th day of September, 2011.

TOWN OF MOSEL

By: _____
DIRK J. ZYLMAN, Town Chairman

CERTIFICATE OF ENACTMENT

I hereby certify that the foregoing Ordinance was duly enacted by the Town Board of the Town of Mosel, Sheboygan County, on the day 13th of September, 2011.

RACHEL REHBEIN, Town Clerk/Treasurer