

Chapter 44

FINANCE AND TAXATION

ARTICLE I Finance

- § 44-1. Preparation of tax roll and tax receipts.
- § 44-2. Duplicate treasurer's bond eliminated.
- § 44-3. Village budget.
- § 44-4. Changes in budget.
- § 44-5. Village funds to be spent in accordance with appropriation.
- § 44-6. Fiscal year.
- § 44-7. Public depositories.
- § 44-8. Claims against Village.
- § 44-9. Temporary investment of funds not immediately needed.
- § 44-10. Facsimile signatures.
- § 44-11. Receiving money; receipt issued.
- § 44-12. Statement of real property status.
- § 44-13. Bidding procedures.
- § 44-14. Retention of nominal overpayments absent demand.
- § 44-15. Accounts receivable billing procedures.

ARTICLE II Special Assessments

- § 44-16. Village Board may levy special assessments.
- § 44-17. Resolution and report required.
- § 44-18. Costs paid by special assessment.
- § 44-19. Exemptions; deductions.
- § 44-20. Notice of proposed or approved project.
- § 44-21. Board actions after hearing.
- § 44-22. Combined assessments.
- § 44-23. Board power to amend, cancel or confirm special assessment.
- § 44-24. Reduction of assessment.
- § 44-25. Appealed assessments payable when due.
- § 44-26. Special assessment to be lien on property.
- § 44-27. Special charges permissible.
- § 44-28. Miscellaneous provisions.

[HISTORY: Adopted by the Village Board of the Village of Black Creek as indicated in article histories. Amendments noted where applicable.]

ARTICLE I Finance

[Adopted as Title 2, Ch. 5, of the 1987 Village Code]

§ 44-1. Preparation of tax roll and tax receipts.

- A. Aggregate tax stated on roll. Pursuant to § 70.65(2), Wis. Stats., 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.

- B. Rates stamped on receipts. Pursuant to § 74.19, Wis. Stats., the Village Clerk-Treasurer shall use the tax receipts furnished by the County Clerk and mail a copy of the tax receipt if requested under § 74.09(3)(g), Wis. Stats. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

§ 44-2. Duplicate treasurer's bond eliminated.

- A. Bond eliminated. The Village elects not to give the bond on the Village Clerk-Treasurer provided for by § 70.67(1), Wis. Stats.
- B. Village liable for default of Treasurer. Pursuant to § 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

§ 44-3. Village budget.

- A. Departmental estimates. When requested by the Village President, Village Board or 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. Finance Committee to prepare budget. It shall be the duty of the Finance Committee, in cooperation with the Village President and Village Clerk-Treasurer, to have estimates prepared of the expenditures that will be incurred by the Village for the ensuing year. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
- C. Form of proposed budget. The proposed budget shall include the following information: **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
- (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 shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- E. Report and hearing.
- (1) The Finance Committee shall make a report to the Village Board at the first November meeting, which 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. The Finance Committee shall submit to the Board at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Board, it shall be deemed to have been regularly introduced therein.
 - (2) A summary of such budget and notice of the time and place where such budget in 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 at least 10 days prior to the time of such public hearing. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
 - (3) Not less than 10 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.

§ 44-4. Changes in budget. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

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 2/3 vote of the entire membership of the

Village Board. Notice of such transfer shall be given by publication within 10 days thereafter in the official Village newspaper.

§ 44-5. 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 budget or when changed as authorized by § 44-4 of this article. 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.

§ 44-6. Fiscal year.

The calendar year shall be the fiscal year.

§ 44-7. Public depositories. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

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, the Village Clerk-Treasurer shall not be liable for such losses as are defined by state law. The interest arising therefrom shall be paid into the Village treasury.

§ 44-8. Claims against Village.

A. Refunds for tax payments in excess of tax bill amounts. It is the declared intent of this article that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this article at the next regular meeting. Further, it is the declared intent that this policy shall be in full force and effect upon adoption of the Village Board, with the purpose of complying with § 74.03(2), Wis. Stats. (as adopted by 1997 Wis. Act 315). **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

- (1) This article is adopted pursuant to the authority granted to Village Boards under § 66.0609, Wis. Stats., to enact an alternative system for approving financial claims against the Village other than claims under § 893.80, Wis. Stats.
- (2) Pursuant to § 61.26, Wis. Stats., upon receipt of tax payments in excess of the tax bill, the Village Clerk-Treasurer shall deposit, as soon as practicable, all payments in the name of the Village in public depositories designated by the Village Board. Upon verification by the Village Clerk-Treasurer that the payment deposited had cleared and not returned for insufficient funds, but no later than 10 days after depositing, the Treasurer shall notify the Village Clerk-Treasurer, in

writing, of the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned for insufficient funds.

- (3) Upon written notification from the Village Clerk-Treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the Village Clerk-Treasurer shall approve a claim as a proper charge against the Village treasury and endorse his or her approval on the claim after determining that the following conditions have been complied with:
 - (a) The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned as evidenced by the Treasurer's notice.
 - (b) The Village Board has authorized the refund of excess tax payment as established by the adoption of this article.
 - (c) The refund is due in the amount noticed by the Village Clerk-Treasurer as a tax payment in excess of the tax bill amount.
 - (d) The refund is a valid claim against the Village being in payment in excess of the tax amount.¹ **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
 - (4) Pursuant to § 66.0609, Wis. Stats., the Village Board hereby is required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Chapter 442, Wis. Stats., and designated by the Village Board.
- B. Alternative system of approving claims. This article is adopted pursuant to the authority granted to Village Boards under § 66.0609, Wis. Stats., to adopt an alternative plan for approving financial claims against the Village other than claims under § 893.80, Wis. Stats. This article shall provide that payments may be made from the Village treasury after the Village Clerk-Treasurer audits and approves each claim as a proper charge against the treasury and endorses his or her approval on the claim after having determined that the following conditions have been complied with:
- (1) That funds are available therefore pursuant to the budget approved by the Village Board.
 - (2) That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission.
 - (3) That the item or service has been actually supplied or rendered in conformity with such authorization.
 - (4) That the claim is just and valid pursuant to law. The Village Clerk-Treasurer may require the submission of proof and evidence to support the foregoing as in that officer's discretion may be deemed necessary.

1. Editor's Note: Original Secs. 2-5-3(e)(5) and (6) of the 1987 Village Code, regarding issuance of a refund to a taxpayer upon approval of a claim and delivery of the refund check to the taxpayer, respectively, which immediately followed this subsection, were repealed at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

- (a) Such ordinance shall require that the Village Clerk-Treasurer shall file with the Village Board not less than monthly a list of the claims approved, showing the date paid, name of the claimant, purpose and amount.
 - (b) The ordinance shall provide that the Village Board shall authorize an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the Village Board.
 - (c) Such system shall be operative only if the Village Clerk-Treasurer is covered by a fidelity bond of not less than \$5,000.
 - (d) By adoption of this article for an alternative procedure, the claim procedure required by §§ 61.25(6), 61.51, 62.09(10), 62.11 and 62.12, Wis. Stats., and other relevant provisions, except § 893.80, Wis. Stats., is not applicable to the Village.
- C. Claims to be certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk-Treasurer shall certify, or cause to be endorsed thereon or on attached papers, the following conditions have been complied with:
 - (1) That funds are available therefor pursuant to budget.
 - (2) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
 - (3) That the claim is accurate in amount and a proper charge against the treasury.
- D. Finance committee to audit accounts.
 - (1) No account or demand against the Village, except as provided in Subsection C of this section, shall be paid until it has been passed upon by the Finance Committee and an order drawn on the Village Clerk-Treasurer therefor. Every such account shall be itemized and certified as provided in Subsection A.
 - (2) After auditing, the Finance Committee shall cause to be endorsed by the Clerk-Treasurer. If the Village Board shall approve the same, it shall direct the Village Clerk-Treasurer to issue a Village order for the amount of the claim approved. All money paid out of the Village treasury shall be paid upon an order signed by the Village President and countersigned by the Clerk-Treasurer, except that payments of regular wages or salaries shall be as provided in Subsection E below. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
- E. 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 payday.
- F. Method of incurring claims. All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular

meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

§ 44-9. Temporary investment of funds not immediately needed.

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to §§ 66.0603(1m) and 219.05, Wis. Stats.

§ 44-10. Facsimile signatures.

In lieu of the personal signatures of the Village Clerk-Treasurer and Village President, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Village President, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof.

§ 44-11. Receiving money; receipt issued.

- A. The Village Clerk-Treasurer or his 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 he or she 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 Treasurer shall make out a receipt in duplicate for the money so received. The Treasurer 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 Treasurer shall be safeguarded in such manner as the Village Board shall direct.

§ 44-12. Statement of real property status. [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

The Village Clerk-Treasurer is 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, electric, and sewer bills, current water, electric and sewer bills, contemplated improvements, floodplain status, violations of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The Village Clerk-Treasurer shall collect a fee as set forth in the General Fee Schedule, on file in the Village offices, for furnishing such information on said form.

§ 44-13. Bidding procedures.

- A. Adoption of Village bidding procedures. All contracts for public construction shall be let by the Village Board in accordance with § 62.15, Wis. Stats. The Village Board, or

a person or body designated by the Village Board, shall exercise the powers and duties of the Board of Public Works under § 62.15, Wis. Stats. Section 62.15 applies to a village in the same manner as to a city. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

- B. Definitions. As used in this section, the following terms shall have the meanings indicated: **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

FORMAL BID — The formal bid procedure is used for purchasing goods and services in an amount over \$25,000, and in some instances in amounts less than this 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.

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 \$25,000.

VERBAL QUOTATION FORM — The Village solicits verbal quotations on items the Village purchases, which are less than \$25,000. The results of the verbal quotations are recorded on a memorandum of verbal quotation form.

- C. Bid solicitation.

- (1) At least three competitive bids or quotations shall be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than \$1,000. Purchases up to \$1,000 may be made by either telephone quotations, informal written quotations or formal bid. Purchases from \$1,000 to \$25,000 shall be made by written quotation or formal bid. Purchases over \$25,000, pursuant to Subsection A above, shall be made by formal bid unless exempted from it by action of the Finance Committee. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
- (2) Verbal quotations for goods and services shall be secured from at least three qualified vendors, and the results of the quotations shall be recorded on the "Memorandum of Verbal Quotation" form and signed by the person receiving the quotations.
- (3) Informal requests for written quotations shall be solicited from at least three qualified bidders on the request-for-quotation form. All written requests for quotations shall be issued by the Clerk and returned to and analyzed by the Clerk. 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 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 Finance Committee shall ensure that the specifications are sufficiently broad that competition in the bidding process is reserved.

D. Blanket purchase orders.

- (1) Upon authorization by the Village Board, following recommendation from the Finance Committee, the Village Clerk-Treasurer may issue blanket purchase orders to those few merchants from whom many repetitive purchases are made as supplies are required.
- (2) The Village Board shall determine the need to use a blanket purchase order procedure.
- (3) The bidding procedure for blanket purchase orders may follow the procedures used for other goods and services.
- (4) After a vendor has been selected, the using department or departments shall use the same purchase order number on all purchases made under the blanket purchase order. The Finance Committee shall authorize the individual or individuals who shall have the authority to sign for purchases under the blanket purchase order procedure.

§ 44-14. Retention of nominal overpayments absent demand. [Added 4-11-2011]

- A. For purposes of this section, a "nominal overpayment" shall be the overpayment of any tax, fee, or other obligation to the Village in an amount which does not exceed \$5.

- B. As an administrative convenience, the Village shall retain any nominal overpayment and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.
- C. A nominal overpayment retained by the Village pursuant to the provisions of this section shall be credited to the general fund.

§ 44-15. Accounts receivable billing procedures. [Added at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

- A. Billings by the Village may be paid within 30 days after billing without interest. Thereafter, interest may be charged at the rate of 1 1/2% per month, or any fraction thereof, until the following first day of November. Bills not paid on or before the first day of November shall have added to the total amount due 1 1/2% of said charges and a penalty of 10% and shall be entered on the tax roll as a special charge and become a lien upon real estate.
- B. In addition to the procedure specified in Subsection A above, the Village shall refuse to issue any permit or license to any person, individual, corporation or partnership owing moneys to the Village for any reason until such account receivable is paid in full.

ARTICLE II

Special Assessments

[Adopted as Title 2, Ch. 6, of the 1987 Village Code]

§ 44-16. Village Board may levy special assessments.

- A. The Village by resolution of its Village Board may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement.
- B. The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.

§ 44-17. Resolution and report required.

- A. Prior to making any such special assessments, the Village Board shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid or that the number of installments will be determined at the hearing required under § 44-20 of this article and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

- B. The report required by Subsection A shall consist of:
- (1) Preliminary or final plans and specifications.
 - (2) An estimate of the entire cost of the proposed work or improvement.
 - (3) An estimate, as to each parcel of property affected, of:
 - (a) The assessment of benefits to be levied.
 - (b) The damages to be awarded for property taken or damaged.
 - (c) The net amount of such benefits over damages or the net amount of such damages over benefits.
 - (4) A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case, the estimates required under Subsection B(3) shall be replaced by a schedule of the proposed assessments.
 - (5) A copy of the report, when completed, shall be filed with the Village Clerk-Treasurer for public inspection.
- C. When the Village Board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by § 66.0703, Wis. Stats., and Subsections A and B above shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

§ 44-18. Costs paid by special assessment.

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Village and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Village Board.

§ 44-19. Exemptions; deductions.

- A. If any property deemed benefited shall, by reason of any provision of law, be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Village.
- B. A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Village Board determines to be reasonable and just under the circumstances of each case when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts.

Under any circumstance, the assessment will not be less than the long way of such lot. The Village Board may allow a similar deduction or exemption from special assessments levied for any other public improvement.

§ 44-20. Notice of proposed or approved project.

On the completion and filing of the report required in § 44-17B(5) of this article, the Village Clerk-Treasurer shall give notice stating the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district, the place and time at which the report may be inspected and the place and time at which all interested persons, their agents or attorneys may appear before the Village Board or committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be given either by publication in the official Village newspaper or posted in not less than three public places within the Village, and a copy of said notice shall be mailed to each interested person whose post office address is known. The hearing shall commence not less than 10 days and not more than 40 days after the publication or posting of said notice.

§ 44-21. Board actions after hearing.

- A. After the hearing, the Village Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such directions as it deems necessary to change the plans and specifications so as to accomplish a fair and equitable assessment.
- B. If an assessment be made against any property and an award of compensation or damage be made in favor of the property, the Village Board shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- C. Procedures for approval of and payment for work.
 - (1) If the work or improvement has not been previously authorized or approved, the Village Board shall approve the work or improvement and by resolution direct that the same be done and paid for in accordance with the report finally approved.
 - (2) If the work or improvement has been approved by the Village Board or work commenced or completed prior to the filing of the report or prior to the hearing, then the Village Board shall by resolution confirm the report as made or modified and provide for payment in whole or in part by assessment.
- D. The Village Clerk-Treasurer shall publish the final resolutions as required in § 44-20 of this article.
- E. After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by § 66.0703(12), Wis. Stats., or any other applicable provision of law.

§ 44-22. Combined assessments.

If more than a single improvement is undertaken, the Village Board may combine the assessments as a single assessment on each property affected, except that the property owner may object to any one or more of said improvements.

§ 44-23. Board power to amend, cancel or confirm special assessment.

If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Village Board determines to reconsider an assessment, it is empowered, after giving notice as required in § 44-20, to amend, cancel or confirm any prior assessment, and notice of this amending, canceling or confirming shall be given by the Village Clerk-Treasurer as provided in § 44-21 of this article.

§ 44-24. Reduction of assessment.

If the cost of the work or improvement is less than the assessment levied, the Village Board, without notice or hearing, shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the Village shall refund the property owner such overpayment.

§ 44-25. Appealed assessments payable when due.

Pursuant to § 66.0703(12)(f), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable and, upon default in payment, any such appeal shall be dismissed.

§ 44-26. Special assessment to be lien on property.

Pursuant to § 66.0703(13), Wis. Stats., any special assessment levied under this article shall be a lien on the property against which it is levied on behalf of the Village. The Village Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Village Board shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

§ 44-27. Special charges permissible.

- A. In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost to the property served. Such may include snow and ice removal, weed elimination, street sprinkling, oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer service and tree care or removal. The provision for notice of such charges shall be optional with the Village Board, except that, in the case of street, sidewalk, or curb or gutter repair, 20 days' notice shall be published in the Village

newspaper, or by posting such notice in three places in the Village and a copy of such notice mailed to every interested person whose post office address is known, at least 10 days before the hearing or proceeding. Such notice shall specify that on a certain date, a hearing will be held by the Village Board as to whether the service in question shall be performed.

- B. Such special charges may be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien as provided in § 44-26 of this article.
- C. Section 44-17A of this article shall not be applicable to proceedings under this section.

§ 44-28. Miscellaneous provisions.

- A. If any assessment or charge levied under this article is invalid because such statutes are found to be unconstitutional, the Village Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- B. The Village Board may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing is waived, in writing, by property owners affected.
- C. Notwithstanding any other provision of law, or this or other ordinance or resolution, it is specifically intended and provided by this article that the Village may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.