

CHAPTER 23

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 PROPERTY TAXES
23.01 Installment Payment of Real Estate Taxes.

(1) Installment Payment Schedule. As permitted by Wis. Stat. §74.12, and in addition to other methods permitted by statute, real property taxes in the City of Manitowoc may be paid in four equal installments in accordance with the following schedule in the year following the tax levy:

<u>Portion Due</u>	<u>Due Date</u>
25%	January 31
25%	March 31
25%	May 31
25%	July 31

A taxpayer may pay the remaining unpaid balance of any real property taxes on any installment payment date.

(2) Repealed.

(3) **Special Assessments, Special Charges, Special Taxes and Personal Property Taxes.** All special assessments, special charges, special taxes and personal property taxes shall be paid in full on or before January 31 and shall not be eligible for the installment payment plan provided for in this section.

23.03 Delinquent Personal Property Tax Penalty.

In addition to statutory interest due on delinquent personal property tax payments, there is hereby imposed a penalty of 0.5% per month or fraction of a month on any overdue or delinquent personal property taxes. This penalty shall apply to any personal property taxes that are overdue or delinquent on or after January 1, 1985 but levied before December 31, 1988, whether collected during or after this period.

ROOM TAX

23.05 Imposition of Room Tax.

As authorized by Wis. Stat. §66.75, a tax is hereby imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall be at the rate of six percent (6%) of the gross receipts from such retail furnishing of rooms or lodgings.

23.07 Definitions.

The terms "transient," "hotel," and "motel" shall have the meanings set forth in Section 77.52 (2) (a) 1 of the Wis. Stats.

23.09 Administration.

This chapter shall be administered by the Finance Director. Taxes imposed for each calendar month shall be due and payable on the last day of the month next succeeding the calendar month for which imposed. Each payment shall be accompanied by a return on a form prepared by the Finance Director. Such return shall show the gross receipts for the preceding calendar month subject to tax hereunder, the amount of taxes imposed for such period and such other information as the Finance Director may require.

Every person required to file a monthly return hereunder shall, with his first return, also elect to file an annual calendar year or annual fiscal year return. Such annual returns shall be filed within 90 days of the close of each such calendar or fiscal

year. The annual return shall reconcile and adjust for errors in the monthly returns, and shall contain such additional information as the Finance Director requires. Such annual returns shall be made on forms prepared by the Finance Director. All such returns shall be signed by the person required to file the return or his duly authorized agent. The Finance Director may, for good cause, extend the time for filing the return, but in no event longer than one month from the filing date.

23.11 Payment of Tax.

(1) **With Return.** The Room tax due for any month shall be filed with the tax return for that month.

(2) **Audit.** The Finance Director, may, by office audit, determine the tax required to be paid to the City or the refund due any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Finance Director's possession. One or more such office audit determination may be made of the amount due for any monthly period or periods.

The Finance Director may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Finance Director's possession. The records, memoranda and property of that person or of another person. Nothing herein shall permit the Finance Director from making a determination of tax at any time.

(3) **Failure to File Return.** If any person required to file a return fails to file a monthly return, the Finance Director shall make an estimate of the tax due for such month. Such estimate shall be based on any information available to the Finance Director. On the basis of this estimate, the Finance Director shall compute and determine the amount to be paid to the City and shall add to such sum the penalty in the amount of 10% thereof.

(4) **Unpaid Taxes.** All unpaid taxes under this chapter shall bear interest at the rate of 1% per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Finance Director. Any extension of time within which to file a return shall not operate to extend the due date of the return for purposes of the interest computation hereunder.

23.13 Records; Confidentiality.

(1) **Records.** Every person liable for the tax imposed by this chapter shall keep or cause to be kept for a period of at least two (2) years such records, receipts, invoices and other pertinent papers as are needed to justify the information claimed in the return.

(2) **Confidentiality.** All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Finance Director are deemed to be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of court.

23.14 Confidentiality of Income and Expense Collected For Income Approach Method of Valuation of Real Property.

Pursuant to Section 70.47(7)(af) of Wis. Stats., as may be amended or modified, any and all income and expense data information, forms and records pertaining to income method valuation and assessment of property provided by a property owner or possessor, or persons acting on his/her/their behalf to the City Assessor shall be kept confidential, except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided hereunder, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under §19.35(1), Wis. Stats.

23.15 Penalties and Forfeitures.**(1) Penalties.**

(a) Late Filing Penalty. Any person filing a delinquent return hereunder shall be subject to a \$25.00 late filing penalty.

(2) Forfeitures. In addition to any interest or penalty others provided for herein, any person subject to the room tax imposed by the Chapter who:

(a) Fails to comply with a request to inspect and audit the person's financial records under Section 23.11. (2) shall be subject to a forfeiture not to exceed 5% of the tax for period covered by the request for inspection and audit.

(b) Fails to pay any tax hereunder when due, fails to file a timely return, or files a false or fraudulent return with intent to defeat or evade part or all of the tax imposed by this Chapter shall be subject to a forfeiture not to exceed 25% of the room tax due for previous year or \$5000.00, whichever is less.

(c) Violates Section 23.13 (2) or any other provision of this room tax ordinance shall be subject to a forfeiture of not less than \$100.00 or more than \$500.00.

(3) Separate Offense. Each day a violation subject to forfeiture under (2) continues shall be deemed to constitute a separate offense.