

**ORDINANCE NO. 2025-13
VILLAGE OF CALEDONIA**

**AN ORDINANCE TO AMEND TITLE 7, CHAPTER 15, SECTION 2 RELATED TO
TAX EXEMPT REPORTS AND FEES**

The Village Board of the Village of Caledonia, Racine County, do ordain as follows:

1. That Section 7-3-1 of the code of ordinances for the Village of Caledonia "Cigarette License" be, and hereby is, amended to read as follows:

"SEC. 7-15-2 TAX EXEMPT REPORTS AND FEES; CONDITION OF LICENSE

- (a) **Purpose.** By July 1st of each even numbered year, the Village Clerk shall complete and deliver a Taxation District Summary report (PC-226) to the Wisconsin Department of Revenue. This report should summarize information provided by the tax exempt property owners, with their report due March 31st each even-numbered year. The Clerk will make a reasonable diligent effort to ensure that all tax-exempt property owners are sent the registration form, and have returned the same. Pursuant to Wisconsin Statute §70.337(6), if said form has not been received by the Clerk by March 31 of the even-numbered year, the Clerk shall send the property owner(s) a notice, by certified mail, stating that the property for which the form is required will be appraised at the owner's expense if a completed form is not received by the taxation district clerk within 30 days after the notice is sent. If the completed form is not received by the taxation district clerk within 30 days after the notice is sent, the property shall be appraised either by the taxation district assessor or by a person hired by the taxation district to conduct the appraisal.
- (b) **Fees.** Since administration time of an appointed official and possibly other Village employees to whom duties are delegated by the Clerk is involved, and since such workload is due to the existence of tax exempt property within the Village, the Village Board affirmatively states that it is fair and logical to charge a fee, as authorized under state law. After consideration of the administration time involved, the number of tax exempt parcels, and expenses to the Village, such as postage, copies, etc., the Village Board believes the following fee is reasonable to be charged per tax exempt entity, regardless of the number of parcels for each: Twenty-five Dollar (\$25.00)
- (1) **Exemptions.** The fee does not apply to a church that is required to file a report under §70.337
- (c) **Exceptions.** This section does not apply to property that is exempt under Wis. Stat. §§ 70.11 (1), (2), (13), (13m), (15), (15m), (21) or (30), property that is exempt under § 70.11 (18) if a payment in lieu of taxes is made for that property, lake beds owned by the state, state forests under §§ 28.03 or 28.035, county forests under § 28.10, property acquired by the department of transportation under §§ 85.08 or 85.09 or highways, as defined in § 340.01 (22).

- (d) **License.** Prompt payment of fees shall be a condition of receiving or renewing any license issued by the Village to the tax exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition, and requires accurate information.
- (e) **Forfeiture.** Since prompt and timely submission of these reports to the Clerk is essential to the efficient operation of this system and compliance with state standards, a forfeiture as in Section 1-1-6 may be imposed by the Municipal Court for failure to submit Report PC-220 and PC-227 to the Village Clerk by the deadline set forth in Subsection (b) above. Enforcement may be by use of the citation procedure.”

2. That this ordinance shall take effect upon adoption and publication as required by law.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this 11 day of November, 2024.

VILLAGE OF CALEDONIA

By: Thomas Weatherston
Thomas Weatherston
Village President

Attest: Jennifer Bass
Jennifer Bass
Village Clerk