

**SECTION 1.07  
OF THE MUNICIPAL CODE OF THE  
TOWN OF SHEBOYGAN, SHEBOYGAN COUNTY WISCONSIN  
CONCERNING TAX COLLECTION**

**1.07 Tax Collection**

**1. Purpose.** Pursuant to Wis. Stat 66.0301 the Town of Sheboygan is authorized to collect first installments of property tax payments. The Town of Sheboygan 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 Sheboygan.

The Town of Sheboygan will act in a fiduciary capacity in the billing and collection of general property taxes, special assessments and special charges. The Town of Sheboygan shall be vested with all powers and shall be subject to all responsibilities, duties and obligations conferred and imposed upon the Town of Sheboygan 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 Sheboygan 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 Sheboygan 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 Sheboygan will collect all tax payments beginning in December through January 31 of each year. Tax payments can be made at the Town of Sheboygan Hall, 1512 No. 40<sup>th</sup> Street, Sheboygan, WI 53081 or at any Community Bank Sheboygan location. All payments will be immediately deposited into Town of Sheboygan bank accounts. All payments received by Sheboygan County will be immediately forwarded to the Town of Sheboygan with the taxpayer's postmarked envelope. The postmark verifies timeliness of such payment.

Payments options include:

\***In-person (Check ONLY)** payments will be accepted at the Town of Sheboygan Hall, 1512 No. 40<sup>th</sup> Street, Sheboygan, WI

\***In-person (Cash or Check)** payments will be accepted at any Community Bank Sheboygan location. You must bring a copy of your tax bill with you to make a payment at Community Bank.

\***Drop-box** payments can be made at the front entry to the Town of Sheboygan Hall, 1512 No. 40<sup>th</sup> Street

\***U.S. Mail** payments can be mailed to the Town of Sheboygan Hall, 1512 No. 40<sup>th</sup> Street, Sheboygan, WI 53081.

\***Online e-check** payments, an electronic fund transfer from the property owner's checking or savings account to the Town of Sheboygan is available at [www.officialpayments.com](http://www.officialpayments.com). There are fee's involved for this service.

\***Online credit card** payments can be made at [www.officialpayments.com](http://www.officialpayments.com). There is a convenience fee for this service.

\***Telephone credit card** payments can be made at 1-800-272-9829. The Town of Sheboygan Jurisdiction Code is 6829. There are fee's involved for this service.

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

**\*Cash or check payments will be accepted at any Community Bank Sheboygan location.**

**4. Receipts and Refunds.** The Town of Sheboygan will provide receipts to all taxpayers making payments in person at either the Town Hall or Community Bank. Mailed tax payments will be provided a receipt if a self-addressed stamped envelope is provided. Taxpayers may obtain a receipt at any time from the Sheboygan County Treasurer, once payments have been processed.

Refunds of payments made at the Town Hall will be mailed within 15 working days after receipt of the payment. Payments made at Community Bank with a refund balance will be processed and issued at the time of payment.

Refunds under one Dollar (\$1.00) will not be refunded.

**5. Bank charges.** The Town of Sheboygan will charge a returned check fee of Fifty Dollars (\$50.00) for each check that is returned to the Town of Sheboygan for insufficient funds.

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

**7. Obligation.** The Town shall be obligated to pay, in case the Town Treasurer fails to do so, all taxes of any kind required by law to be paid by the Town Treasurer to the County Treasurer.

**8. Certification.** A certified copy of this Ordinance shall be filed with the County Treasurer and shall be accepted in lieu of the bond required by Section 70.67(1) Wisconsin Statutes. This Ordinance shall remain in effect until a certified copy of its repeal shall be filed with the County Clerk and the County Treasurer.

**Effective Date:** This Ordinance shall be in effect upon adoption and posting or publication.

Adopted this 15<sup>th</sup> day of November 2011.

TOWN OF SHEBOYGAN  
DANIEL W. HEIN, Chairman