

Town Chair Job Responsibilities

Background: The town chair is a member of the town board of supervisors. He or she has an equal vote as the other board members and may make and second motions at town board meetings. The town chair does not have veto power. While the town chair has many of the same duties and responsibilities as the other board members, (*see supervisors job description*), the chair does have some unique powers and responsibilities. These are listed in detail under s. 60.24, Wis. Stat. The powers of the chair most frequently exercised are described in more detail below.

Chair Duties:

1. Preside over meetings of the town board and annual town meeting.

The town chair calls the town board meetings to order and runs the meetings. The board may adopt a policy as to who will run the meeting if the chair is absent. If there is no policy in place, the board members who are present will need to vote to assign that task at the start of the meeting, or the Town Chairman may designate a Town supervisor to act as chairperson in the absence.

2. Provide notice of town board meetings pursuant to s. 19.84, Wis. Stat.

The town chair is responsible for approving the final agenda for each board meeting and granting the clerk permission to provide proper notice of the meeting to the public. The town board has the power to vote to add an item to a future agenda if the chair refuses to place the item on the agenda.

3. Preside at town elector meetings, if present, pursuant s. 60.13(1), Wis. Stat.

(The state law outlines the process for selecting a chair for the meeting if the town chair is absent.)

4. Sign documents such as ordinances, contracts, resolutions, etc.

When the town board votes to adopt an ordinance, issue a permit, enter a contract, etc., the town chairperson is required to sign the document on behalf of the town board. The town clerk also typically signs the attestation portion of the document. The remaining town board members may sign ordinances and resolutions as a sign of support, but those additional signatures are not required.

5. Sign checks and transfer orders as required under s. 66.0607, Wis. Stat.

State law requires the town clerk, town treasurer, and town chair to sign all drafts, checks and transfer orders that disburse money from the town treasury.

6. The Town of Watertown Chairman is responsible for all immediate road and construction issues and meeting with representatives. The Chair will report to the Board any and all occurrences or decisions made or needed for discussion and determination.

Town Supervisor Job Description

Background: The town supervisors and town chair make up the town board. The state statutes do not list all of the powers and duties of the town board in one central location. Rather, those powers and duties are scattered throughout state law. This job description will not attempt to list every duty of the town board, but will instead explain the major responsibilities. A good rule of thumb to remember is that the town board "Has charge of all affairs of the town not committed by law to another body or officer or to a town employee". See s. 60.22(1), Wis. Stat. The major responsibilities of the town board of supervisors are detailed below:

Legislative: Towns are statutory bodies. This means that towns only have the authorities given to them by state statute. Towns board members should familiarize themselves with Chapter 60 of the Wisconsin Statutes which is the chapter entitled, "Towns".

Be aware that the town board's authority can be expanded by the granting of "village powers" by the town electors at a town elector meeting. See ss. 60.10(2)(c) & 60.22(3), Wis. Stat. Towns with village powers may exercise the powers granted to villages under s. 61.34, Wis. Stat. (*The Town of Watertown Board was granted Village Powers on April 9, 1985*). However, a town is not required to use its village powers just because it has them. Moreover, a town board may not exercise any village powers that conflict with statutes relating to towns and town boards. Similarly, the granting of "village powers" does not take away any of the powers of the town electors under s. 60.10, Wis. Stat. More information about village powers is available in Fact Sheet #18 on the UW-Extension Local Government Center's website:
<http://lgc.uwex.edu/publications/publs.html>

Town boards may only engage in discussion about or take action on town board matters at a properly noticed agenda pertaining to the town board meeting. (*A board may discuss, but cannot take action on an item not on the posted agenda*). To ensure compliance with the law, the board members should familiarize themselves with the state open meetings law. A comprehensive guide is available on the Wisconsin Department of Justice's website: www.doj.state.wi.us/site/ompr.asp

The town board takes action by voting on motions and adopting ordinances and resolutions. Most actions pass with a simple majority vote. Be aware that state law may require a super majority vote in some circumstances. For example, a two-thirds vote of the entire membership of the board is required to amend the budget. See s. 65.90(5), Wis. Stat. And a three-fourths majority of the town board is required to pass a zoning amendment when a protest petition is filed under s. 62.23(7)(d)2m, Wis. Stat.

Finance:

1. The town board is responsible for the preparation of the annual budget and conducting the required public hearing on the budget. ss. 60.40(2) & (3), Wis. Stats.

The town board may provide for the assistance of any person in the preparation of the proposed budget. s. 60.40(2), Wis. Stat. It is common for the town board to ask the clerk and treasurer to participate in the creation of the proposed budget at a budget workshop. Prior to adoption of the final budget, the town board must conduct a public hearing on the budget. See s. 65.90(1), Wis. Stat. Also, remember that the town electors must approve of the town tax levy pursuant to s. 60.10(1)(a), Wis. Stat., unless the electors have delegated this authority to the town board.

2. The town board is responsible for the preparation of an annual financial statement. s. 60.41, Wis. Stat.

The annual financial statement must include the previous year's revenues and expenditures and the current indebtedness of the town. The statement must be presented at the town's annual meeting and the board may provide for assistance by any person in creating the document, such as the town clerk or town treasurer.

3. The town board must approve all claims and disbursements from the town treasury pursuant to s. 66.0607, Wis. Stat.

Essentially, the town board must approve all bills before they can be paid. It is not necessary to read each bill aloud during a town board meeting prior to approval. Some towns ask to have a prepared list of bills to be paid in advance of the meeting. The board members can then review the list at the meeting and the actual bills are made available at the meeting if there are questions. The board can then approve the voucher list or a range of check numbers and each bill need not be discussed and voted on individually.

4. The town board may adopt an alternative claims procedure by ordinance pursuant to s. 60.44(2), Wis. Stat.

It is common for a town board to receive claims with due dates that don't coincide perfectly with town board meetings. This can result in late fees or other penalties. To avoid this, towns have the option of adopting an alternative payment procedure that allows certain bills to be paid in advance of town board approval. There is a sample ordinance on this topic available in the Town Laws Forms book at the following link: <http://legis.wisconsin.gov/rsb/townlaw.htm>

5. The town board may provide for an audit of the town finances pursuant to s. 60.43, Wis. Stat.

Annual audits by an outside CPA are only required when a town has a combined clerk-treasurer position. See s. 60.43(2), Wis. Stat. In other towns, the board might decide to have an outside audit done on a periodic basis, when a treasurer or clerk is leaving office after several years, or whenever accounting problems are suspected. The town board may also review the books themselves on a regular basis to ensure that the town's finances are being handled properly. The Town of Watertown Board seeks to have an annual audit conducted in the beginning of the fiscal year.

6. The town board designates the public depositories to be used by the town under s. 60.46, Wis. Stat. and it also selects which investment options may be used for town funds that are not immediately needed, s.66.0603, Wis. Stat.

The town board may select one or more depositories and may change depositories at any time.

Public Works:

1. The town board is responsible for the care and supervision of town highways

The town board is responsible for the construction, repair, and maintenance of the highways and bridges under the town's jurisdiction and must keep them passable at all times. See s. 82.03(1), Wis. Stat. The town board may appoint one or more highway maintenance personnel to perform these duties. They also are responsible to obtain the assistance of companies to assist in this maintenance. The town board determines which roads will be repaired or upgraded. However, the total sum spent on highway maintenance and improvements in a given year cannot exceed \$5,000 multiplied by the number of miles of town road without prior elector approval. See s. 82.03(2), Wis. Stat. Town boards also have the authority to require removal of highway encroachments (s. 86.04) sue for injury to highway (s. 86.02) and cut and trim vegetation growing within the right of way (s. 66.1037). The Town of Watertown board designates the Town Chair to be initially responsible for roads and communication with those involved.

2. Accepting, laying out, altering highways

The town board along with the DOT, determines if new town roads will be laid out and whether existing roads will be altered or discontinued. State law outlines the procedures that must be followed.

Wisconsin Statute s. 82.10, and the sections that follow pertain to creating, altering, and discontinuing highway easements. A highway easement is where the adjoining landowner retains title to the land and the town acquires an easement for highway purposes. Town boards cannot lay out private roads or give a landowner a private easement. So, if a town board were to grant a petition to lay out a road to a landlocked property under s. 82.27, Wis. Stat., the town board would have to install a new town road. Keep in mind that town road easements can come into existence without formal action on the part of the town board (s. 82.31(2)-highway by use) and can become abandoned without formal board action (s. 82.19(2)-highway abandonment).

Town boards typically accept platted roads as town roads when a subdivision is approved unless a reservation is made on the plat. See s. 236.29(4), Wis. Stat. Platted roads that have been accepted by the town do not disappear without formal board action under s. 66.1003, Wis. Stat. or a court action under s. 236.43, Wis. Stat.

Whether it's a highway by easement or a platted road, town boards cannot discontinue a road if it will deprive a landowner of all access to a highway, s. 66.1003(10), Wis. Stat.

3. Competitive bidding and prevailing wage laws

Town boards are responsible for complying with the competitive bidding law applicable to town public works, s. 60.47, Wis. Stat. Under that section, "public works" is defined as a contract for the construction, execution, repair, remodeling or improvement of any public work or building or for the furnishing of materials or supplies with an estimated cost greater than \$5,000. This definition does not include services (such as snowplowing, assessing, waste hauling) or equipment purchases (such as trucks, graders, police cars) which are NOT subject to bidding. For public works with an estimated cost between \$5,000 and \$234,000.00, the town board or a designated official must give a Class 1 notice a week before entering in to the contract. The notice would state the dollar amount of the contract and the purpose. For contracts with an estimated cost over \$234,000.00, a Class 2 notice must be provided and the contract must be awarded to the lowest responsible bidder. Competitive bidding does not apply to contracts entered into with another government entity such as the county.

For most projects over \$234,000.00, the town is also required to comply with the state prevailing wage rate law. See s. 66.0903, Wis. Stat. The law requires contractors to pay workers a specific wage rate and the town must obtain a "wage rate determination" from the Wisconsin Department of Workforce Development before each project subject to the law is bid. The prevailing wage rate law does not apply to certain minor service and maintenance work. Read s. 66.0903(1)(dr), Wis. Stat. for more details. A municipal checklist for complying with the law is available from our office and more information on the law is available online: http://dwd.wisconsin.gov/er/prevailing_wage_rate/law.htm

4. Contracts

The town board must approve all contracts, (other than hall rentals). Neither the town chair nor the town clerk has any inherent authority to sign a contract prior to town board approval. The town board can authorize the town chair or someone else to solicit bids or quotes, seek proposals, or get estimates on behalf of the town. But, no contracts may be signed until the town board discusses and votes on the matter at a properly noticed town board meeting.

Public Safety:

1. Fire Protection

The town board is obligated by state law to provide fire protection for the town. However, the town board is free to determine the manner in which that protection will be provided. See s. 60.55, Wis. Stat. Options include: contracting for service, forming a town department or forming a joint fire department with one or more municipalities. See s. 60.55(1), Wis. Stat. The town should have written documents [such as a set of bylaws

for a town owned department, a joint agreement for a joint department or a contract] that define how the protection is to be provided.

To pay for fire protection, the board can appropriate money from the general fund; charge property owners a fee for the cost of fire protection provided to their property according to a written schedule (ordinance) adopted by the town board; levy taxes on the entire town to pay for fire protection; or levy taxes on property served by a particular source of fire protection to support the source of fire protection.

The Town of Watertown is served by and has contracts with the City of Watertown, Village of Johnson Creek and Town of Ixonia fire departments

2. Rescue Service

The town is obligated to provide EMS service unless another person or entity provides service. See s. 60.565, Wis. Stat. If the town provides the service, the board has the option of contracting with one or more providers if it does not wish to have a town owned or joint municipal ambulance service. The Town of Watertown is served by and has contracts with the City of Watertown, Village of Johnson Creek and Town of Ixonia for EMS services.

In addition to EMS service, the town *may* provide first responders and/or paramedics. But such services are not required. All emergency medical services (including EMS service) must meet specific state codes and training requirements. Contact the Bureau of Emergency Medical Services in Madison at 608-266-1568 for more information on these requirements.

3. Law Enforcement

The town board has the option of providing law enforcement for the town. See s. 60.56, Wis. Stat. If it chooses to provide law enforcement it may provide it in any manner, including: establishing a town police department; joining with one or more municipalities to create a joint police department; or contracting with any person. Towns may also have one or more elected constables if the town electors vote to establish such an office(s). See s. 60.10(1)(b)4, Wis. Stat. The town board establishes the jurisdiction and duties of a town constable and may require training to obtain full peace powers. See s. 60.22(4), Wis. Stat. The Jefferson County Sheriff's Department serves the Town of Watertown.

4. Emergency Management

Each town must develop and adopt an emergency management program and plan that is consistent with the state emergency management plan. See s. 323.14(1), Wis. Stat. Each town must also designate a head of emergency management services. The Town Chair serves as this head or his designee. Towns should consult with their local county emergency management director to ensure that they have an effective plan in place in the event of an emergency. Towns may also consult with the Wisconsin Emergency

Management office at (608) 242-3232. All town supervisors should be NIMS certified per County requirements.

Property Assessment:

1. Appointed Assessor

Towns may have either elected or appointed assessors. The decision to switch from an elected assessor to an appointed one is a power of the town electors. See s. 60.307(2), Wis. Stat. If the town has an appointed assessor, the town board selects the assessor and determines whether the assessor will be a town employee or an independent contractor. If appointed, the board may appoint an assessor for a term not to exceed 3 years. s. 60.307(3)(b), Wis. Stat. Presently Accurate Appraisal serves the Town of Watertown.

2. Board of Review

The town board members and town clerk act as the town board of review, unless the town board establishes a citizen board of review. See s. 70.46, Wis. Stat. The town board establishes the compensation for part-time board of review members, s. 70.46(3), Wis. Stat. Full-time town officers or employees are not entitled to be paid for serving on the board of review. Procedures for conducting the board of review are found in s. 70.47, Wis. Stat. The date for the Board of Review is recommended by the assessor and finalized by the town board.

In addition, the Wisconsin Department of Revenue provides a Guide for Board of Review Members and other useful sources of information on the property assessment process at the following link: <http://www.revenue.wi.gov/html/govpub.html#property>

Note that at least one member of the board of review must have attended a training session within 2 years of the board of review's first meeting. See s. 70.46(4), Wis. Stat. This training is offered by WTA every other year at our winter/spring district meetings. The required training is also offered by the UW-Extension Local Government Center via the Internet, material bundles sent through the mail, or live Wisline programs. See their website for more information: <http://lgc.uwex.edu/WisLines/index.html>

The town board may also allow the recovery of "unlawful taxes" and "claims on excessive assessments" pursuant to ss. 74.35 and 74.37, Wis. Stats. All of the conditions outlined in those sections must be met before the claims can be allowed. Any payments made to taxpayers would be from the town's general fund.

Planning and Zoning:

1. Zoning

Several options exist for zoning within towns. First, be aware that counties are required to adopt shore land and floodplain zoning ordinances under s. 59.692 and 87.30, Wis. Stats. These ordinances are applicable to any town lands that meet the statutory definition of shore land or floodplain.

Outside of these areas, it is the town board's decision as to what, if any, zoning will apply. The town board could decide to have no zoning outside of the shore land and floodplain. Next, the town board could decide to approve a county zoning ordinance adopted under s. 59.69(5), Wis. Stat. Under this option, the county administers the ordinance, but the town reserves the power to veto map or text changes within certain time limits. Towns under county zoning are often asked for recommendations on conditional uses or variance requests, but the town's recommendation on these matters is not binding and the final decision rests with the appropriate county body. Once a town agrees to be under county zoning it cannot withdraw unless the county undertakes a "comprehensive revision" of its zoning ordinance and the town fails to approve it within one year. See s. 59.69(5)(d), Wis. Stat.

If the county does not have a general comprehensive zoning ordinance or the town has not approved the county ordinance, the town board has the option of considering its own town zoning. First, if no county comprehensive zoning ordinance exists, the town can petition the county to adopt such an ordinance. If it fails to do so within one year of the request, the town can adopt a general zoning ordinance under s. 60.61, Wis. Stat. Secondly, if the town has village powers and the town is in a county that has a comprehensive county zoning ordinance, the town electors may authorize the town board to exercise zoning authority. See s. 60.62, Wis. Stat. Note that the county board must approve of the town zoning ordinance and any amendments to it before they are effective in the town.

Finally, if the town has village powers and the county does not have a comprehensive zoning ordinance, the requirement to have the county approve of the town-zoning ordinance disappears, as does the need to get elector approval to exercise town-zoning authority.

Presently the Town of Watertown follows the County ordinances for zoning.

2. Creation of a plan commission

Towns with village powers may establish a plan commission pursuant to s. 60.62, Wis. Stat. and s. 62.23(1), Wis. Stat. Plan commissions are typically made up of seven members, but towns with a population under 2,500 may opt to have a five member plan commission by ordinance. See s. 60.62(4)(d), Wis. Stat. The members of the plan commission are appointed by the town chairperson, but subject to confirmation by the town board, s. 60.62(4)(a), Wis. Stat. Plan commission members may be removed by a

majority vote of the town board. No more than four of the members of either a 5 or 7 member plan commission may be town officials. None of the plan commission members are required to be town officials. All of the members may be citizens. The town chair selects the chair of the plan commission. The Town of Watertown has a 5-member board serving for a 3-year term with alternating terms.

A sample plan commission ordinance, updates to the sample ordinance, and a fact sheet, are available on the UW-Extension Local Government Center's website:
<http://lgc.uwex.edu/publications/publs.html>

3. Comprehensive planning

Town boards have the authority to adopt (or not adopt) a comprehensive plan under s. 66.1001, Wis. Stat. The town board also has the authority to amend a comprehensive plan once adopted as long as the proper procedures are followed. See s. 66.1001(4), Wis. Stat.

Towns with official maps established under s. 62.23(6), local subdivision regulations under s. 236.45, or town zoning under s. 60.61 or s.60.62, Wis. Stats., must have a comprehensive plan in place and must make decisions under their ordinances that are consistent with the plan. Litigation is likely to result if towns with these types of regulations have no comprehensive plan or take actions that are inconsistent with the plan. The Town of Watertown has developed a Comprehensive Plan for its use.

4. Subdivision/Land Division ordinances

Towns with village powers are able to regulate how land is divided and platted through the adoption of a local subdivision ordinance pursuant to s. 236.45, Wis. Stat. A town subdivision ordinance may be more restrictive than a county ordinance regulating the same subject. Moreover, subdivision authority is distinct from zoning. As a result, towns without zoning and towns under county zoning may still have their own subdivision or land division ordinance.

The Town of Watertown has developed guidelines for subdivisions and land divisions.

Personnel:

The town board has the authority to hire employees on a permanent or temporary basis to carry out the functions of town government, s. 60.37, Wis. Stat. The town board establishes the qualifications needed for a given position and the terms of employment, which may include residency in the town. The town board may delegate the authority to hire and dismiss employees to a particular town official or employee.

The board also has authority to hire legal counsel to assist the town, s. 60.37(2), Wis. Stat. If the board chooses to retain a town attorney, the town board should adopt a policy establishing who may contact the attorney and seek legal advice. The attorney should also be provided with a copy of the policy. This will help ensure that bills are not

incurred for unauthorized use of the attorney and hopefully establish clear lines of communication.

Town boards may also consider hiring elected town officials as part-time town employees. Special statutory provisions apply. See ss. 60.37(4) & 66.0501, Wis. Stats. For example, the town electors must vote to establish the hourly wage and there are limitations on the total allowable annual compensation that can be earned for work as a part-time employee.

Additional Miscellaneous Board Responsibilities:

1. Act as fence viewers when requested under Chapter 90 Wis. Stats.
2. Act as required under s. 88.90, Wis. Stat. to assist with removal of obstructions from the natural watercourse
3. Review and comply with the state ethics laws for local officials under s. 19.59 and avoid misconduct in office under ss. 946.12, & 946.13, Wis. Stats.
4. The Town of Watertown Board has delegated that one supervisor will handle any and all issues regarding zoning and report to the board if necessary
5. The Town of Watertown Board has delegated that one supervisor will handle any and all issues pertaining to trash and recycling.

Town Clerk Job Description

Background: The town clerk is not a member of the town board of supervisors. The clerk's statutory duties are listed under s. 60.33, Wis. Stat. The clerk does not vote on any legislative matters before the town board. The town clerk could be asked to vote on a town highway application if there are fewer than two board members able to act. See s. 82.11, Wis. Stat. Also, the town clerk, whether elected or appointed, does vote to fill any vacancy that occurs on the town board. See s. 17.25, Wis. Stat.

Town clerks have the option of appointing one or more deputies for whom the clerk is responsible. See s. 60.331, Wis. Stat. The deputy serves at the pleasure of the clerk and the deputy has no right to the office if the clerk that appointed him or her leaves office. The town board may agree to pay a deputy, but the board is not obligated to do so.

Elected clerks *are not* required to put in a certain number of office hours per week. Appointed clerks typically have a job description or other agreement with the town board concerning expected hours of work and other terms of employment.

Legislative: The town clerk is responsible for taking minutes of the town board meetings and ensuring that any ordinances or resolutions adopted by the board are posted or published as required under s. 60.80, Wis. Stat. Since the clerk is not a member of the town board, the clerk may be excluded from any closed session of the town board. If the clerk is absent from a closed session, the town board would need to appoint someone (such as a supervisor) to take minutes of the closed session in place of the clerk.

The clerk is often delegated the responsibility of providing proper notice of town board meetings, public hearings, and other matters such as required public bidding notices.

The town clerk provides notice of the annual town meeting (if required) and other town elector meetings under s. 60.12(3), Wis. Stat. and serves as clerk of those meetings. Within 5 days of a town elector meeting, the clerk must file the minutes of that meeting in his or her office. See s. 60.15, Wis. Stat. All resolutions, motions and other actions taken by the electors at a town elector meeting must be posted or published as required within 30 days of the meeting under s. 60.80(1)(a), Wis. Stat.

Finance: The town clerk is required to issue numbered receipts for all funds received. for the town, showing the date, amount and source of each receipt; and any other information relating to town finances prescribed by the town board.

Disbursements from the town treasury must be made in accordance with s. 66.0607, Wis. Stat. A clerk cannot issue an order for any disbursement that would be in excess of funds available or appropriated for the purposes for which the payment is to be made, s. 66.0607(7), Wis. Stat. Before a claim that would put the town budget out of balance could be paid, the town board would need to amend the budget pursuant to s. 60.40(5), Wis. Stat.

Town clerks are often called upon by the town board to assist with preparation of the town budget under s. 60.40(2), Wis. Stat. and preparation of the annual financial statement pursuant to s. 60.41, Wis. Stat. In addition, clerks typically complete the "Local Government Financial Report Form" as required under ss. 73.10(2) and 86.303(5), Wis. Stats.

Detailed information on the procedures to be used in managing the town finances, using the cash accounting method of accounting, is available in the *Financial Administration Handbook for Small Wisconsin Towns and Villages* which is provided by the Wisconsin Department of Revenue. A copy can be obtained by calling Carol Doran at 608-266-2569.

Property Assessment:

The town clerk has the responsibility to carefully examine the assessment roll upon receipt from the assessor and prior to the board of review. The clerk should correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. The clerk is also to add any omitted real or personal property and notify the assessor of such additions. See s. 70.52, Wis. Stat.

The town clerk is responsible for providing notice to the public of the open book under s. 70.45, Wis. Stat. and board of review under s. 70.47(2), Wis. Stat.

An elected town clerk is a voting member of the town board of review, unless the town board has adopted an ordinance to create a citizen's board of review pursuant to s. 70.46(1), Wis. Stat. An appointed town clerk is not a member of the board a review, s. 70.46(1m), Wis.Stat. This is because clerks appointed under either s. 60.10(1)(b)(2m), Wis. Stat. or s.60.30(1e), Wis. Stat. are not required to be town residents. However, an appointed clerk who is a resident of the town may be appointed by the town board to fill the vacancy in the board of review created by the appointed clerk position.

The duties of the town clerk for the board of review are stated in s. 70.47, Wis. Stat. The clerk is to provide the proper notices for the board of review and keep a record of the proceedings. The clerk is to swear in all persons testifying before the board of review. The clerk also provides notice of board of review decisions as required by law. The Wisconsin Department of Revenue Guide for Board of Review Members provides an excellent overview of the process: <http://www.revenue.wi.gov/pubs/slf/pb056.pdf>

Annually, under 70.65, Wis. Stat., the clerk is to prepare the tax roll and deliver it the town treasurer by December 8th or sooner. See s. 74.03, Wis. Stat. If the taxation district has a policy in effect under s. 74.03(2), Wis. Stat. requiring prompt refunds of excess escrow payment amounts, the tax roll may be transferred to the treasurer by the 3rd Monday in December. Contact our office for a sample tax refund overpayment policy.

The clerk assists in preparing the real and personal property tax bills and mails them out to the property owners pursuant to s. 74.09(2) & (5), Wis. Stat.

If a claim for unlawful or excessive taxes is allowed pursuant to s. 74.35 or s.74.37, Wis. Stats., the clerk may seek a charge back through the Wisconsin Department of Revenue. See s. 74.41, Wis. Stat.

The clerk must also provide the notice of proportional property tax revenue and credits to the county treasurer as required under s. 60.33(10), Wis. Stat.

Elections:

The town clerk is responsible for performing the functions in chs. 5-12 of the state statutes relating to elections. Some of these tasks include providing election notices, scheduling election workers, reviewing poll lists, supervising completion of paperwork, maintaining and testing election equipment and swearing in newly elected officials.

Public Records: The town clerk is often made the custodian of town records under s. 19.33, Wis. Stat. As the custodian, the clerk is responsible for complying with requests under the public records law. s. 19.34 Wis. Stat. The clerk also typically maintains, preserves and disposes of town records in accordance with s. 19.21, Wis. Stat. Helpful information concerning the process and applicable timelines for disposal of various old records are available on the Wisconsin State Historical Society's website at the following link: <http://www.wisconsinhistory.org/libraryarchives/locrecs/manual/>

The Town of Watertown has a policy on public record requests.

Licenses: The clerk may issue licenses granted by the town board. See s. 60.33(8), Wis. Stat. The clerk also processes applications for alcohol licenses and provides the required notice. See s. 125.04, Wis. Stat.

Miscellaneous additional duties:

1. Perform the clerk's duties under chs. 115 to 121 relating to public instruction. See s. 60.33(9), Wis. Stat.
2. Perform all other duties required by law, ordinance, or lawful direction of the town meeting or town board, s. 60.33(11), Wis. Stat.
3. Perform any and all items on the following list of duties, or seek assistance with such duties as needed.

Town Treasurer Job Description

Background: The town treasurer's duties are listed under s. 60.34, Wis. Stats. The town treasurer is not a member of the town board of supervisors and does not vote on town board matters. In a very rare circumstance, the treasurer may be asked to vote on a town highway application. See s. 82.11(2)(b), Wis. Stat. Town treasurers may appoint a deputy under s. 60.341, Wis. Stat. for whom they are responsible. The town board is not obligated to pay the deputy.

Finance: The town treasurer is to receive and take charge of all money belonging to the town. As soon as practicable, the treasurer must deposit town funds in the depository designated by the town board. See ss. 60.34(1) & (2), Wis. Stat.

All disbursements from the town treasury must be made pursuant to s. 66.0607, Wis. Stat. The town treasurer must sign all transfer orders and checks that make disbursements from the town treasury as well as the town clerk and town chairman.

The treasurer must keep an itemized account of all moneys received and disbursed, specifying the source from which it was received, the person to whom it was paid and the object for which it was paid. The clerk shall issue numbered receipts for all funds received prior to deposit by the treasurer. At the request of the town board, the treasurer must present the account books, and any supporting documents requested, to the board. See s. 60.34(1)(b), Wis. Stat. Many town boards ask the treasurer to give a report on the town's finances at the regular monthly board meeting. The town treasurer will set up a time and date for an annual audit of the town financial records.

Property Assessment: The town treasurer is responsible for collecting all property taxes, special assessments, special taxes and special charges shown on the tax roll. See s. 74.07, Wis. Stat. The treasurer will set a schedule for these collections that will include several times and dates with regard to accommodate the residents of the town. Receipts must be issued for all tax payments, s. 74.19, Wis. Stat. The treasurer is required to settle for all taxes received pursuant to s. 74.23, Wis. Stat. in January and all taxes received pursuant to s. 74.25, Wis. Stat. in February. Treasurers may also charge back certain delinquent personal property taxes that have been delinquent for over one year. See s. 74.42, Wis. Stat.

Miscellaneous additional duties:

1. Perform any and all duties included on the following list or seek assistance with such duties as needed. Duties listed are chronological, but may be subject to change.