

**CHAPTER 3**  
**FINANCE AND TAXATION**

- 3.01 Preparation of Tax Roll and Tax Bills
- 3.02 Treasurer's Bond
- 3.03 Town Budget
- 3.04 Tax Exempt Property Registration
- 3.05 Temporary Investment of Funds Not Immediately Needed
- 3.06 Claims
- 3.07 Purchasing Procedures
- 3.08 Order Checks, Execution of
- 3.09 Town Depositories
- 3.10 Imposition of a Room Tax
- 3.11 Special Assessment
- 3.12 Retention of Nominal Overpayment Absent Demand
- 3.13 Confidentiality of Income and Expense Information Provided to Assessor for Assessment purposes
- 3.14 Cost Recovery for Provision of the Emergency Medications

### **3.01 PREPARATION OF TAX ROLL AND TAX BILLS**

#### **1) TAX ROLL**

- (a) The Town Clerk shall prepare the tax roll which shall contain the information required under Section 70.65(2), Wisconsin Statutes, and the format of the tax roll shall conform to the form prescribed by the Department of Revenue under Section 70.09(3), Wisconsin Statutes

#### **2) PROPERTY TAX BILLS**

- (a) The Town Clerk shall prepare the real and personal property tax bills prescribed by the Department of Revenue. The tax bills shall contain the information required under Section 74.09, Wisconsin Statutes, and shall be mailed to each property taxpayer or the taxpayer's designee as prescribed in Section 74.09(5), Wisconsin Statutes.

*Established April 17, 2001*

### **3.02 TREASURER'S BOND**

- 1) Eliminated. The Town elects not to give the bond on the Treasurer provided for by §70.67(1) Wisconsin Statutes.
- 2) Town liable for default of Treasurer. Pursuant to § 70.67(2), Wisconsin Statutes, the Town shall pay, if the Treasurer fails to do so, all state and county taxes required by law to be paid by the Treasurer to the County Treasurer.

*Established April 17, 2001, Revised 2.20.2011, Ordinance 319.*

### **3.03 TOWN BUDGET**

#### **1) DEPARTMENTAL ESTIMATES**

- (a) When requested by the Town Board, each year, each Officer, Department, and Committee, shall file with the Clerk 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

Revised 1.3.2020

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 Clerk and shall be designed as Department Estimates, and shall be as nearly uniform as possible for the main division of all departments.

## **2) TOWN BOARD TO PREPARE**

- (a) Each year the Town Board shall prepare a proposed budget presenting a Financial Plan for conducting the affairs of the Town for the ensuing calendar year. The budget shall include the following information:
  - i. The expense of conducting each Department and activity of the Town for the ensuing fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current year.
  - ii. An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.
  - iii. 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.
  - iv. Such other information as may be required by State Law.

## **3) REQUIRED BUDGET INFORMATION**

- (a) The budget shall include the following information:
  - i. That which is included by Section 65.90(2), Wisconsin Statutes.
  - ii. The estimated expense of conducting each activity of the Town for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases

and decreases recommended as compared with appropriations for the current fiscal year.

- iii. An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.
- iv. An itemization 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.
- v. Such other information as may be required by the Town Board.

#### **4) BUDGET SUMMARY**

- (a) The Administrator and/or Town Clerk shall prepare a summary of the budget, shall post the notice required under Section 65.90(3) (a), Wisconsin Statutes, and shall provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens. Pursuant to Section 65.90(3) (b), Wisconsin Statutes. The budget summary shall include that which is required by Section 65.90(3), Wisconsin Statutes.

#### **5) PUBLIC HEARING**

- (a) The Town Board shall hold a public hearing on the budget, as required by law. Following the public hearing, the Town electors shall thereafter adopt the tax levy at a Town meeting; the Board shall adopt the budget thereafter at a Special Town Board meeting.

#### **6) CHANGES IN BUDGET**

- (a) 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 by a two-thirds (2/3) vote of the entire membership of the Board.

#### **7) FUNDS TO BE SPENT IN ACCORDANCE WITH BUDGET**

- (a) No money shall be drawn from the Treasury of the Town nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such resolution when changed as authorized by Subsection 5) above. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Town 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.

**8) BUDGET EXECUTION**

- (a) Budget execution shall be administered by procedures approved by the Town Board.

*Established April 17, 2001*

**3.04 TAX EXEMPT PROPERTY REGISTRATION**

**1) PURPOSE**

- (a) This ordinance sets forth procedures concerning administration of the tax exempt property registration system for reports.

**2) DUTIES**

- (a) By July 1 of each even numbered year, the Town Clerk must complete and deliver a Taxation District Summary Report to the Wisconsin Department of Revenue. This report should summarize information provided by the tax exempt property owners, with their report due March 31 each even numbered year. The Clerk will make a reasonably diligent effort to ensure that all tax exempt property owners are sent the registration form, and have returned the same. When said form has not been received by the Clerk by March 31, said Clerk shall send the property owner(s) a notice, by certified mail, return receipt requested, stating that

the property for which the form is required will be appraised at the owner's expense, and a forfeiture imposed, if a completed form is not received by the Clerk within thirty (30) days after the notice is sent. The Clerk is responsible for form distribution and review.

### **3) FEES**

(a) Since administration time of an elected official, and possibly other Town officer (Deputy Clerk) or 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 Town, the Town 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 parcels per tax exempt entity, and expenses to the Town, such as postage, copies, etc., the Board believes the following fee is reasonable, to be charged per tax exempt entity per parcel as follows:

- i. Fifteen (\$15) dollars when paid by March 31 of the registration year
- ii. Ten (\$10) dollars late fee if not remitted by the March deadline

### **4) LICENSING**

(a) Prompt payment of fees shall be a condition of receiving or renewing any license issued by the Town to the tax exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition, and requires accurate information.

### **5) FORFEITURE**

(a) 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 of twenty (\$20) to two-hundred (\$200) dollars may be imposed by a court for failure to submit the Report to the Town Clerk by the deadline

set forth in Subsection 2) above. Enforcement may be by use of the citation procedure separately adopted by the Town ordinance. Pursuant to Section 70.337(6), Wisconsin Statutes, the property may be appraised at the expense of the owner.

*Established April 17, 2001*

### **3.05 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED**

- 1) The Treasurer may invest any Town funds not immediately needed, pursuant to Section 66.0603(1m) (b) 1, Wisconsin Statutes.

*Established April 17, 2001*

### **3.06 CLAIMS**

#### **1) PROCEDURE**

- (a) All financial claims against the Town which are in the nature of bills and vouchers may be paid from the Town Treasury under 66.0607, Wisconsin Statutes, after the Town Clerk reviews and approves, in writing, each bill or voucher as a proper charge against the Treasury after having determined that:
  - i. Funds are available under the Town budget to pay the bill or voucher; and
  - ii. The item or service covered by the bill or voucher has been duly authorized; and
  - iii. The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization; and
  - iv. The claim appears to be a valid claim against the Town; and
  - v. The claim is approved by the Town Board.

#### **2) SUBMISSION OF PROOF**

- (a) The Town Clerk may require submission of proof to determine compliance with the conditions hereinafter set forth. The Clerk shall file with the Town Board, monthly, before each Town Board Meeting, a list of the claims approved, showing the date paid, the name of

Revised 1.3.2020

the claimant, the purpose and the amount. Every such bill or voucher that has been paid by the Clerk shall be filed by the Clerk and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the Treasurer issued in payment, and the Clerk shall take a receipt thereon for such order.

### **3) OTHER CLAIMS**

- (a) No demand against the Town other than bills and vouchers as herein above provided shall be paid until it has been audited by the Town Board and an order drawn on the Town Treasurer therefore. Every such account shall be itemized. After auditing, the Town Board shall cause to be endorsed by the Clerk, over his/her hand on each account, the words allowed or disallowed, as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed if disallowed in part only. The minutes of the proceedings of the Board shall show to whom and for what purpose every such account was allowed and the amount thereof. Every such account or demand allowed in whole or in part shall be filed by the Clerk and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the Treasurer issued in payment, and the Clerk shall take a receipt thereon for such order.

### **4) CLAIMS TO BE VERIFIED**

- (a) All accounts, demands or claims against the Town shall be verified by the claimant or proper official.

### **5) PAYMENT OF REGULAR WAGES OR SALARIES**

- (a) Regular wages or salaries of Town officers and employees shall be paid by payroll, verified by the proper Town official and filed with the Town Clerk in time for payment on the regular pay day.

*Established April 17, 2001*

### **3.07 PURCHASING PROCEDURES**

Revised 1.3.2020



## **1) WHO MAY PURCHASE**

- (a) Departmental heads, such as the Chief of Police, Fire Chief, Highway Foreman, Town Clerk, Town Treasurer, Town Board Members, and any other agent or employee of the Town acting on the express instruction of the named Town officials, may purchase goods and services on behalf of the Town of Delavan, subject to the limitations set forth herein.

## **2) LIMITATIONS ON PURCHASING POWER**

- (a) All budgeted purchases up to five-hundred (\$500) dollars are authorized by Department Heads.
- (b) All budgeted purchases more than five-hundred (\$500) dollars but less than five-thousand (\$5,000) dollars need authorization by a Department Head and a Committee Chair or Co-Chair.
- (c) All budgeted purchases of five-thousand (\$5,000) and above require Town Board authorization.
- (d) All Park Impact Fee expenses require Town Board authorization.
- (e) If an emergency arises, a requisition must be completed within twenty-four (24) hours of the time of purchase.
- (f) Regular operational expenses that are budgeted exceeding five-thousand (\$5,000) dollars (gasoline, road salt, etc.) should be noted during the respective committee meetings.

*Established April 17, 2001, Resolution 15.2009*

### **3.08 ORDER CHECKS, EXECUTION OF**

- 1) All disbursements of the Town shall be by order check, which shall not be valid unless signed by the Town Clerk and the Town Treasurer and countersigned by the Town Chairperson. In the event of a vacancy in the office of the Town Chairperson or in the event of the unavailability of the Town Chairperson, the Town Board may direct and authorize a Town Board member to fulfill the requirement of a countersignature by the Town Chairperson.

*Established April 17, 2001*

### **3.09 TOWN DEPOSITORIES**

Revised 1.3.2020

- 1) The Town Board shall, not less than annually, designate official depositories into which Town revenues may be deposited.

### 3.10 IMPOSITION OF A ROOM TAX

#### 1) DEFINITIONS

- (a) **HOTEL or MOTEL** means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses, or courts, apartment hotels, resort lodges and cabins and any other buildings or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one (1) month and accommodations furnished by any hospital, sanatoriums, or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable, nonprofit, or educational purposes provided that no part of the net earnings of such corporations and association inures to the benefit of any private shareholder or individual.
- (b) **Short Term Rental** means a building or group of building in which the public may obtain accommodations for a consideration, including, without limitation, single family homes, duplexes, condominium units, inns, motels, tourist homes, apartment hotels, resort lodges, cabins and any other buildings or group of building in which accommodations are available to the public, except accommodations rented for a continuous period of more than one (1) month to a single tenant or group of tenants and accommodations furnished by any hospital, sanatorium, or nursing homes or by corporations of associations organized and operated exclusively for religious, charitable, nonprofit, or educational purposes provided that no part of the next earnings of such corporations and association inures to the benefit of any private shareholder or individual. The use of any building or structure as a Short Term Rental is deemed to be its primary use if such building or structure is used by or made

available for use by the public as a Short Term Rental for more than 45 nights in any consecutive 90 day period.

- (c) **GROSS RECEIPTS** has the meaning as defined in Section 66.0420(2) (j) 1, Wisconsin Statutes, insofar as applicable.
- (d) **TRANSIENT** means any person residing for a continuous period of less than one (1) month in a hotel, motel or other furnished accommodations available to the public.

## **2) IMPOSITION OF A ROOM TAX**

### **(a) PURPOSE**

- i. The Town of Delavan has previously adopted a room tax ordinance on December 18, 1984. It is the intent of the Town Board that this ordinance not be considered to be a new room tax, but rather, an increase to an existing tax. Pursuant to Section 66.0615 (1m) (a), Wisconsin Statutes, the Town of Delavan will allocate seventy percent (70%) of the increase in room tax towards the promotion and development of tourism. These funds shall be spent on tourism or development.

### **(b) IMPLEMENTATION AND ALLOCATION OF ROOM TAX**

- i. Pursuant to Section 66.0615, Wisconsin Statutes, a tax is hereby imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operations, and other persons furnishing accommodations to the public, irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of eight (8%) percent of the total room charges from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Section 77.52(2) (a) (1), Wisconsin Statutes. The proceeds of such tax collected shall be apportioned as follows:

- 1. The Town Shall disburse to a qualified tourism

entity the full amount the tax collected less the amount the Town is authorized to retain for purposes other than tourism promotion and tourism development pursuant to Section 66.0615 (1m) (dm), Wisconsin Statutes.

2. From the amount retained by the Town of Delavan for purposes other than tourism promotion and tourism development, Eighty-nine percent (89%) shall be allocated to the Delavan Lake Water Quality Improvement Fund.
  3. From the amount retained by the Town of Delavan for purposes other than tourism promotion and tourism development, Eleven percent (11%) shall be allocated to the general operating fund.
- 3) This section shall be administered by the Town Treasurer. The tax is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return upon a form approved by the Town shall be filed with the Treasurer, by those furnishing at retail such rooms or lodging within the Town on or before the same date on which such tax is due and payable. Every person required to file a quarterly return shall also file an annual return on or before January 31 for the preceding calendar year.
  - 4) The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the Town Treasurer requires. The Town Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date.
  - 5) Any person furnishing rooms or lodging subject to Section 2 shall annually file with the Treasurer an application for a permit for each place of business. Each application for a permit shall be made upon a form prescribed by the Town Board. At the time of making an application the applicant shall pay the Treasurer a fee of ten (\$10) dollars for each permit.
  - 6) A separate permit shall be issued by the Treasurer for each place of business within the Town. Such permit is not assignable and is valid only for the person or entity in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which it is issued. Said permit shall not be issued until the applicant has

complied with Subsection 4) and 12) herein.

- 7) When any person fails to comply with this section, the Treasurer may, upon ten (10) days notification and after affording such person the opportunity to show cause, why his/her permit shall not be revoked; revoke or suspend any or all of the permits held by such person under this ordinance.
- 8) The Treasurer shall give to such person written notice of the suspension or revocation of such permits. The Treasurer shall not issue a new permit after the revocation of a permit until said person complies with the provision of this section. A fee of ten (\$10) dollars shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.
- 9) If any person liable for any amount of tax under this ordinance sells out his business, stock, goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this ordinance.
- 10) The Treasurer may determine the tax required to be paid to the Town or the refund due to any person under this section. 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 Treasurer's possession.
- 11) If any person fails to file a return as required by this ordinance, the Treasurer shall make an estimate of the amount of his/her total room charges under Subsection 2). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon state sales tax records and memoranda. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Town.
- 12) All unpaid taxes under this ordinance shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return until paid.
- 13) Returns filed late shall be subject to a ten (\$10) dollars late filing fee. In addition, the entire tax finally determined shall be subject to a penalty of up to twenty-five percent (25%) of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this ordinance, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.
- 14) Every person required to file a return for the tax imposed by this ordinance shall keep or cause to be kept such

records, receipts, invoices and other pertinent papers and shall enable the Treasurer to ascertain the amount of the tax payable.

15) All returns, schedules, exhibits, writings, or audit reports relating to such returns, on file with the Treasurer, are deemed to be confidential, except the Treasurer may divulge their contents to the following, and no others:

- (a) The person who filed the return or their designee;
- (b) Officers or agent of the Town as may be necessary to enforce collection, provided, however, this section shall not be construed to preclude an action at law or other remedy to enforce collection.

16) No person having an administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person upon whom a tax is imposed by this Section, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any persons, except as provided in Subsection 13).

17) Any person who is subject to the tax imposed by this section who fails to obtain a permit as required by Section 14, or who fails or refuses to permit the inspection of his/her records by the Town Treasurer after such inspection has been duly requested by the Town Treasurer, or who fails to file a return as provided in this section, or who violates any other provision of this section, shall be subject to the penalties as set forth in Section 25.04 of the Municipal Code of the Town of Delavan. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

18) **SEVERABILITY AND CONFLICT**

- (a) If any section, subsection, paragraph, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.
- (b) All ordinances or parts of ordinances which are

inconsistent or contrary to this ordinance are repealed.

*Established April 17, 2001, Ordinance 385*

### **3.11 SPECIAL ASSESSMENT**

#### **1) SPECIAL ASSESSMENTS GENERALLY**

- (a) In addition to other methods provided by law, special assessments for any public work, improvement or any current service may be levied in accordance with the provisions of this ordinance.

#### **2) RESOLUTION FOR SPECIAL ASSESSMENT**

- (a) Whenever the Town Board shall determine that any public work, improvement or any current service shall be financed in whole or in part by special assessments levied under this ordinance, it shall adopt a resolution specifying this intention and the time, either before or after completion of the work or improvements, when the amount of the assessments will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.

#### **3) PUBLIC HEARING**

- (a) The provisions of Section 66.0703, Wisconsin Statutes, shall apply to special assessments levied under this ordinance except that, when the Town Board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work, improvement or the rendering of the service, the report required by Section 66.0703, (4) and (5), Wisconsin Statutes, shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

#### **4) NOTICE**

Revised 1.3.2020

- (a) Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by Section 66.0703 (7) (8), Wisconsin Statutes.

#### **5) LIEN ON REAL ESTATE**

- (a) Any special assessment levied under this ordinance shall be a lien against the property assessed from the date of the final resolution of the Town Board determining the amount of the levy.

#### **6) APPEAL**

- (a) Any person against whose property a special assessment is levied under this ordinance may appeal there from in the manner prescribed by Section 66.0703 (12), Wisconsin Statutes, within ninety (90) days of the date of the final determination of the Town Board.

*Established April 17, 2001*

#### **3.12 RETENTION OF NOMINAL OVERPAYMENT ABSENT DEMAND**

- 1) For purposes of this section a "Nominal Overpayment" shall be the overpayment of any tax, fee, or other obligation to the Town in an amount which does not exceed ten (\$10) dollars.
- 2) As an administrative convenience the Town 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.
- 3) A Nominal Overpayment retained by the Town pursuant to the provisions of this section shall be credited to the general fund.

*Created 11.18.2009 Ordinance 303*

#### **3.13 CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES**

- 1) The provisions of Section 70.47 (7) (af) Wisconsin Statutes are hereby incorporated by reference.
- 2) Income and expense information provided by a property owner to an assessor for the purpose of establishing the valuation

Revised 1.3.2020



of property for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying pursuant to Section 19.35 (1) Wisconsin Statutes.

### **3) EXCEPTIONS**

- (a) A custodian may make disclosure of income and expense information provided by property owner to the assessor for the purposes of establishing valuation of property for assessment purposes by the income method of valuation under the following circumstances:
  - i. To the Assessor, in the performance of his/her duties.
  - ii. To the board of review when the board determines in its opinion that such information is necessary to rule upon a contested assessment.
  - iii. To any other person or body having the right to review such information in the performance of duties of an office or as set by law.
  - iv. In compliance with a court order.
  - v. To any person making a valid open record requests pursuant to statute if the person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment pursuant to Section 70.37 Wisconsin Statutes, rendering the information a public record.

### **4) SEVERABILITY**

- (a) Each section, subsection, paragraph, sentence, clause, phrase, and provision of the foregoing Ordinance is and the same is hereby declared to be severable and if any portion of provision thereof is duly determined to be invalid for any reason, such determination shall not validate any other portion or provision thereof.

*Created 5.18.2010, Ordinance 307*

## **3.14 COST RECOVERY FOR THE PROVISION OF CERTAIN EMERGENCY MEDICATIONS**

Revised 1.3.2020

- 1) Any person who receives emergency medication to treat symptoms of drug overdose (SUCH AS NARACN OR similar products) or allergic reactions (such as EpiPen or similar products) from Town of Delavan first responders shall be required to reimburse the Town of Delavan for the full actual cost of the emergency medications provided.
  
- 2) Payment shall be due within 30 days after written demand. Any person failing to make payment within 30 days after written demand shall be liable to the Town for the full costs of collection, including reasonable attorney fees.

*Created 6.18.2019, Ordinance #382*

Revised 1.3.2020