#### TOWN OF MECAN

# MARQUETTE COUNTY, WISCONSIN

# **ORDINANCE 1-2024**

### A ORDINANCE ESTABLISHING A MONTHLY PARKING PERMIT FEE FOR MOBILE HOMES

THE TOWN BOARD OF THE TOWN OF MECAN DOES ORDAIN AS FOLLOWS:

#### Section 1

Except as otherwise specifically provided in this chapter, all provisions of Wis. Stats. Ch 70.04, 70.18 through 70.20 and 70.43 Wis. Stats. Including any future revisions or amendments thereto, describing and defining regulations and taxation with respect to collection of personal property taxes assessed to a person in charge of possession of the personal property other than the owner, are hereby adopted by reference. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this ordinance.

# Section 2

- (a) There is hereby imposed on each occupied, nonexempt mobile home located in the Town of Mecan, a quarterly parking fee as determined in accordance with Wis. Stats. 66.0435. Said fees shall be paid to the Town of Mecan Treasurer on or before the 15<sup>th</sup> day of the months for which such fees are due. The Licensee may deduct 2% of the monthly fees collected for administrative expenses.
- (b) The monthly parking permit fee shall be computed as follows: the Assessor shall determine the total fair market value of each occupied mobile home in the district subject to the monthly parking permit fee. The fair market value, minus the tax-exempt household furnishing thus established, shall be equalized to the general level of assessment on other real and personal property in the district. The value of each occupied mobile home thus determined shall be multiplied by the tax rate established on the preceding January 1 assessment of general property. The parking permit fee shall first be reduced by any applicable credits allowed by the legislature. The total annual parking permit fee thus computed shall be divided by 12 and shall represent the monthly mobile home parking permit fee. The fee shall be applicable to the mobile home homes moving into the mobile home park any time during the year.
- (c) the licensee shall furnish information to the tax district clerk and the local assessor on occupied mobile homes added to the park within five (5) days after their arrival, on forms prescribed by the Department of Revenue. As soon as the assessor receives the notice of an addition of an occupied home to a park, he shall determine its fair market value and notify the Clerk of the determination. The Clerk shall equalize the fair market value established by the assessor and shall apply the tax rate for that year, divided the annual parking permit fee thus established by 12 and notify the licensee of the monthly fee to be collected from the mobile homeowner. Liability for payments of the fee shall begin on the first day of the next month and shall remain on the mobile home only for such months as the occupied mobile home remains in the tax district.

#### Section 3

The provisions of this ordinance, and each part and portion thereof is hereby declared to be severable. If any part or portion of this ordinance is declared unconstitutional, such declaration shall not affect the validity of the remaining parts of this ordinance which can be given effect without such invalid part or portion. The Board hereby declares that it would have enacted this ordinance in its entirety, less and except such invalid part or portion, had it known of the invalidity thereof.

Section 4

This ordinance shall be effective from and after passage and publication.

Adapted this 10 day of 5,2024

Chairman, Michael Baddatz

Nicole- Carneal-Frazer Supervisor 1

Tom Breiling, Supervisor 2

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ATTEST:

Caroline Gemoll, Clerk.

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