

Wisconsin Towns Association - Town Clerk Job Description

Background:

The town clerk's statutory duties are listed under Wis. Stat. § 60.33. The town clerk is not a member of the town board of supervisors. The clerk does not vote on any legislative matters before the town board and does not act as a tiebreaker vote. However, there are a few limited circumstances when state statutes require a town clerk to vote on town issues. The town clerk, whether elected or appointed, votes to fill any vacancy that occurs on the town board. See § 17.25. The town clerk may also be asked to vote on a town highway application if there are fewer than two board members who are able to act. See § 82.11(2).

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

Legislative:

The town clerk is responsible for taking minutes of town board meetings and ensuring that any ordinances or resolutions adopted by the board are posted or published as required under § 60.80. 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 must appoint someone (such as a supervisor) to take minutes if necessary (for example, there would need to be a record of any motions made or votes taken in the closed session).

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 is responsible for providing notice of the annual town meeting (if required) and other town elector meetings under § 60.12(3), and the town clerk serves as clerk of those elector meetings. Within 5 days after a town elector meeting, the clerk must file the minutes of that meeting in the clerk's office. See § 60.15. All resolutions, motions, and other actions taken by the electors at a town elector meeting must also be posted or published as required within 30 days of the meeting under § 60.80(1)(a).

Finance:

The town clerk is required to keep a finance book, which must contain a complete record of the town's finances, showing all receipts with the date, amount, and source of each receipt; all disbursements, with the date, amount, and object of each disbursement; and any other information relating to town finances prescribed by the town board.

Disbursements from the town treasury must be made in accordance with Wis. Stat. § 66.0607. A clerk must not 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. See § 66.0607(7). Before a claim that would put the town budget out of balance can be paid, the town board must amend the budget pursuant to §§ 60.40(5) and 65.90(5).

Town boards often ask town clerks to assist with preparation of the town budget under § 60.40(2), as well as preparation of the town's annual financial statement under § 60.41. In addition, many clerks complete the "Municipal Financial Report" (also known as Form C/CT), as required under §§ 73.10(2) and 86.303(5), which is due on May 15 each year.

Property Assessment:

The town clerk is required to carefully examine the assessment roll upon receipt from the assessor and prior to the board of review's first 2-hour meeting. The clerk must correct all double assessments and other errors apparent upon the face of the roll. The clerk must also add any omitted real or personal property and notify the assessor of such omissions. See § 70.52 for more details. The Wisconsin DOR's Assessment and Tax Roll Instructions for Clerks publication is also a helpful resource.

The town clerk must provide public notice of the assessor's open book meeting under § 70.45 and the board of review's meetings under § 70.47(2).

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 § 70.46(1). An appointed town clerk is not an automatic member of the board of review. See § 70.46(1m). This is because clerks appointed under § 60.30(1e) 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 by ordinance to fill the vacancy in the board of review created by the appointed clerk position. If needed, there is a sample ordinance for this purpose on the WTA website.

The town clerk's board of review duties are outlined in § 70.47. The clerk must provide proper notices for the board of review and keep a record of its proceedings. The clerk must swear in all persons testifying before the board of review. The clerk must also provide notice of board of review decisions as required by law. The Wisconsin DOR Guide for Board of Review Members provides an excellent overview of the process.

Under Wis. Stat. § 70.65, the clerk must prepare the tax roll and deliver it to the town treasurer by December 8 each year. See § 74.03. If the taxation district has a policy in effect under § 74.03(2), requiring prompt refunds of excess escrow payment amounts, the tax roll may be transferred to the treasurer by the 3rd Monday in December instead. Contact the WTA office for a sample prompt tax refund overpayment policy.

The clerk prepares the town's real and personal property tax bills and mails them out to property owners pursuant to § 74.09(2) and (5). However, this authority can be delegated; the county performs this part of the process for many towns.

If the town board allows a claim for unlawful or excessive taxes pursuant to §§ 74.35 or 74.37, the clerk may seek a chargeback through the Wisconsin DOR if certain conditions are met. See § 74.41.

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

Elections:

The town clerk is responsible for performing the election-related functions outlined in chs. 5-12 of the state statutes. Some of these tasks include providing election notices, responding to absentee ballot requests, scheduling election workers, 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 § 19.33. As the custodian, the clerk is responsible for complying with requests under the public records law, pursuant to §§ 19.34 and 19.35. The clerk also typically maintains, preserves, and disposes of town records in accordance with § 19.21 and related statutes.

The town board must adopt an approved schedule for the destruction of town records before disposing of or destroying any items. The board may choose to adopt the Wisconsin Municipal Records Schedule which was created by the Wisconsin Historical Society (WHS). Information on the state record retention schedule is available on the WHS website at the following link: <https://www.wisconsinhistory.org/Records/Article/CS3806>.

Licenses:

The clerk may issue licenses that have been granted by the town board. See § 60.33(8). The clerk also processes applications for alcohol licenses and provides required notices related to alcohol licensing. See § 125.04.

Miscellaneous additional town clerk duties:

1. Perform the clerk's duties under chs. 115 to 121 relating to public instruction. See Wis. Stat. § 60.33(9).
2. Perform all other duties required by law, ordinance, or lawful direction of the town meeting or town board. See § 60.33(11).

NOTE: See the "Calendar of Main Events" for a comprehensive timeline of events clerks should be aware during the entire calendar year.

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.

The town board may allow municipal fire departments, emergency medical technicians and first responders to deposit (and withdraw) certain fundraiser and donation money into a separate account by adoption of an ordinance under s. 66.0608, Wis. Stat. If no such ordinance is in place, such money should be turned over to the town treasurer for deposit into a town account. A fundraising organization that is established as a separate legal entity apart from the town would obviously be able to keep and control its own funds.

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.

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 treasurer shall issue numbered receipts for all funds received. 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.

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 issues tax receipts under 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.