

Section 7.04 Payment of Taxes for License Renewal

7.04(A) Title/Purpose

The title of this Section is Payment of Taxes for License Renewal. The purpose of this Section is to ensure that businesses which may be licensed and operating in the Town have paid their tax obligations owed to the Town.

7.04(B) Authority

This Section is created pursuant to the Town's authority to exercise village powers pursuant to Wis. Stat. §§ 60.10(2)(c) and 60.22(3) to promote the general welfare of the Town.

7.04(C) Renewal

The Town shall not issue or renew any license to transact any business within the Town of Leeds for the following:

- (1) For any premises for which taxes, assessments or other claims of the Town are delinquent and unpaid.
- (2) For any person who is delinquent in payment:
 - (a) Of any taxes, assessments or other claims owed the Town; or
 - (b) Of any forfeiture resulting from a violation of the Town's Code of Ordinances.

7.04(D) Denial

An application for renewal of a license subject to this Section shall be denied only following notice and opportunity for hearing as provided below.

7.04(E) Hearing

Prior to any denial of an application for renewal of a license pursuant to this Section, the applicant shall be given notice and opportunity for a hearing as hereinafter provided.

- (1) With respect to renewal alcoholic beverage licenses, notice and opportunity for hearing shall be as provided in Wis. Stat. § 125.12 as amended from time to time.

(2) With respect to all licenses other than those described in Section 7.01 herein, the Town Board shall notify the applicant in writing of the Town's intention not to renew the license and shall provide the applicant with an opportunity for hearing. The notice shall state the reasons for the intended action and shall establish a date, not less than three (3) days nor more than ten (10) days after the date of the notice, on which the applicant shall appear before the Board.

(a) If the applicant shall fail to appear before the Board on the date indicated on the notice, the Board shall deny the application for renewal.

(b) If the applicant appears before the Board on the date indicated in the notice and denies that the reasons for nonrenewal exist, the Town Board shall conduct a hearing with respect to the matter. At the hearing, both the Town and the applicant may produce witnesses, cross examine witnesses and be represented by counsel. The applicant shall, upon request, be provided a written transcript of the hearing at the applicant's expense.

(c) If the Town Board determines the applicant shall not be entitled to renewal, the application for renewal shall be denied.