

CHAPTER 3

FINANCIAL PROCEDURE

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- (1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to s. 70.65(2), Stats., the aggregate amount of state, county, local, school and other general property taxes shall be carried in a single column in the tax roll opposite the parcel or tract of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person against whom the tax is levied. Each tax bill or receipt shall show the purpose for which the taxes are to be used, giving the breakdown for state, county, local, school and other general property taxes. All special assessments shall be carried out on the tax roll in a separate column or columns opposite the lot or tract upon which the same may be a lien, and the treasurer shall have the same authority with reference thereto as if the amount of such lien was a general tax.
- (2) **RATES STAMPED ON RECEIPTS.** The aggregate amount of state, county, local, school and other taxes shall be carried in a single column on the tax receipt, and there shall be printed or stamped on the tax receipt the separate proportion of the rate of taxes levied for state, county, local, school and other purposes. Such receipt shall be signed by the treasurer and a duplicate thereof made upon the stub therefore to be left in the book, and after noting the payment of such taxes upon the tax roll, the treasurer shall deliver said receipt to the person entitled thereto.

3.02 BOND OF TREASURER.

The City of Boscobel, Wisconsin, hereby elects not to give the bond on the City Treasurer provided for by s. 70.67(1), Stats. Pursuant to s. 70.67 Stats., the City of Boscobel shall pay, in case the Treasurer thereof shall fail to do so, all taxes of any kind required by law to be paid by such Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY.

- (1) **COMPTROLLER TO EXAMINE CLAIMS.** All claims and demands against the City shall be itemized and filed with the Clerk, who shall deliver the same to the comptroller for examination. The comptroller shall within 30 days thereafter examine such claims or demands and return the same to the Clerk, with his report thereon in writing in the case of any objection to such claim or demand. The Clerk shall then place all such claims and demands before the Council for action at its next meeting.
- (2) **PAYMENT OF REGULAR WAGES OR SALARIES.** Payment of regular wages or salaries pursuant to a budget and salary schedule adopted by the Council may be by payroll, verified by the proper official, and filed in time for payment on the regular payday.

3.04 FISCAL YEAR.

The fiscal year shall be the calendar year.

3.05 BUDGET.

- (1) **DEPARTMENTAL ESTIMATES.** Annually on or before October 1, each officer or department shall file with the City Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer or department during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer or department during such year, and of the condition and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statement shall be presented in the form prescribed by the Clerk and shall be designated as “Estimated Budget” and naming the department or office to which it applies, and shall be nearly uniform as possible for the main divisions of all departments.
- (2) **FINANCE COMMITTEE DUTIES.** On or before October 28 each year the finance committee of the Common Council shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
 - (a) The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
 - (b) An itemization of all anticipated income of the City from sources other than the general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
 - (c) 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.
 - (d) Such other information as may be required by the Council and by state law.
- (3) **HEARINGS.** The finance committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein. The Council shall hold a public hearing on the

3.05 *Budget (cont.)*

budget and the proposed appropriation ordinance as follows: A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class I notice under Ch. 985, Stats., in the official City newspaper at least 15 days prior to the time of such public hearing. Not less than 15 days after the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have the opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

3.06 ALTERATIONS AND TRANSFER OF APPROPRIATIONS.

The amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in the budget may not be changed unless authorized by a vote of two-thirds of the entire membership of the Common Council. Whenever any such change in the budget is made under this section, the City shall publish a Class I notice thereof, under Ch. 985, Stats., within 10 days after any such change is made.

3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.

No money shall be drawn from the Treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3.06 of this Chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Council, 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.

3.08 PUBLIC RECORDS.

(1) DEFINITIONS.

- (a) Authority. Authority means any of the following City entities having custody of a City record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.

3.08 *Public Records (cont.)*

- (b) Custodian. That officer, department head, division head, or employe of the City designated under sub. (3) or otherwise responsible by law to keep and preserve any City records or files, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this section to respond to request for access to such records.
- (c) Record. Any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. Record includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes) and computer printouts. Record does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) DUTY TO MAINTAIN RECORDS.

- (a) Except as provided under sub. (7), each officer and employe of the City shall safely keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or keep in his or her office, or which are in the lawful possession or control of the officer or employe or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employes.
- (b) Upon the expiration of an officer's term of office or an employe's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employe shall deliver to his or her successor all records then in his or her custody, and the successor shall receipt therefor to the officer or employe who shall file such receipt with the City Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

3.08 *Public Records (cont.)*

(3) LEGAL CUSTODIANS.

- (a) Unless otherwise provided by law, or unless otherwise ordered by motion or resolution of the City Council, the City Clerk or the Clerk's designee shall act as legal custodian for the City Council and for any committees, commissions, agencies, boards, officers or other authorities created by statute, or by ordinance or resolution of the City Council. The Clerk or other custodian shall designate one or more deputies to act as legal custodian of records, and in the absence of the Clerk or other custodian, such deputy shall carry out all the Clerk's or other custodian's duties under this section.
- (b) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under subch. II of Ch. 19, Stats., and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.

(4) PUBLIC ACCESS TO RECORDS.

- (a) Except as provided in sub. (6), any person has a right to inspect a record and to make or receive a copy of any record as provided in s. 19.35(1), Stats.
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least 48 hours' advance notice of intent to inspect or copy, such notice to be given to the City Clerk.
- (d) A requester shall be permitted to use facilities comparable to those available to City employes to inspect, copy or abstract a record.
- (e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or may be easily damaged. A person requesting to inspect or copy a record shall be charged a fee to defray the costs of locating and copying records as established under Sec. 1.10. Such costs include, without limitation, the cost of photocopying; the actual and necessary cost of reproduction and photographic processing; the actual cost of films, computer printouts, audio tapes or video tapes; and shipping or mailing costs. The charge for locating a record shall be based on the hourly wage of the person conducting the search, but only if that cost

3.08 *Public Records (cont.)*

exceeds \$50.00. If the custodian estimates the cost of all applicable fees will exceed \$5.00, a cash deposit to insure payment may be required. Elected and appointed officials of the City, and City employees, shall not be required to pay for copies of public records they may reasonably require for the performance of their official duties.

- (f) Each authority shall adopt a notice under the guidelines set forth in s. 19.34, Stats. Each authority shall prominently display such notice and make it available for inspection and copying at its office. The notice shall be for the guidance of the public and shall contain a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records and the costs thereof. This subsection does not apply to members of the City Council.

(5) ACCESS PROCEDURES.

- (a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under s. 19.37, Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under sub. (4)(f)6. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- (b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefore. If the legal custodian, after conferring with the City Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.

3.08 *Public Records (cont.)*

- (c) A request for a record may be denied as provided in sub. (6). If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within 5 business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that if the request for the record was made in writing, then the determination is subject to review upon petition for writ of mandamus under s. 19.37(1), Stats., or upon application to the Attorney General or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS.

- (a) The following records are exempt from inspection under this section.
 - 1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.
 - 2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure is a condition to receipt of aids by the state.
 - 3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection.
 - 4. A record or any portion of a record containing information qualifying as a common law trade secret.
- (b) As provided by s. 43.30, Stats., public library circulation records are exempt from inspection under this section.
- (c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the City Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Matters for which disclosure may be refused include, but are not limited to, the following:
 - 1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.

3.08 *Public Records (cont.)*

2. Records of current deliberations after a quasi-judicial hearing.
3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance or discipline of any City officer or employe, or the investigation of charges against the City officer or employe, unless such officer or employe consents to such disclosure.
4. Records concerning current strategy for crime detection or prevention.
5. Records of current deliberations or negotiations on the purchase of City property, investing of City funds or other City business whenever competitive or bargaining reasons require nondisclosure.
6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
7. Communications between legal counsel for the City and any officer, agent or employe of the City, when advice is being rendered concerning strategy with respect to current litigation in which the City or any of its officers, agents or employes is or is likely to become involved, or communications which are privileged under s. 905.03, Stats.

- (d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the City Attorney prior to releasing any such record and shall follow the guidance of the City Attorney when separating out the exempt material. If in the judgment of the custodian and the City Attorney there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) **DESTRUCTION OF RECORDS.**

- (a) All City public records shall be kept for at least seven years before they are destroyed because of obsolescence except that the water stubs, receipts of current billing and customer ledgers of any City utility may be destroyed after no less than two years, provided, however, that any

3.08 *Public Records (cont.)*

financial or utility records must be kept at least until the completion of any required financial audit by the Bureau of Municipal Audits or an auditor licensed under Ch. 442, Stats.

- (b) Unless notice is waived by the State Historical Society, at least 60 days' notice shall be given the State Historical Society prior to the destruction of any record as provided by s. 19.21(4)(a), Stats.
 - (c) Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than 90 days after the minutes of the meeting have been approved and published, if the purpose of the recording was to make minutes of the meeting.
- (8) **PRESERVATION THROUGH MICROFILM.** Any City officer or the director of any department or division of City government may, subject to the approval of the City Council, keep and preserve public records in his or her possession by means of microfilm or other photographic reproduction method. Such records shall meet the standards for photographic reproduction set forth in s. 16.61(7)(a) and (b), Stats., and shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of subs. (4) through (6) of this section.

3.09 FACSIMILE SIGNATURES.

The Mayor and the Clerk/Treasurer may affix their facsimile signatures in lieu of their personal signatures on all orders, checks, drafts and other checks and receipts of the City pursuant to s. 66.042(3), Stats.

3.11 URBAN DEVELOPMENT ACTION GRANT LOAN PROGRAM.

- (1) **PURPOSE.** The purpose of the Urban Development Action Grant Loan Program is to provide financial assistance to new and existing businesses in order to stimulate the City's retail, commercial and industrial development; to increase employment and business opportunities; to revitalize the entire community; to assist private business in meeting the priority recommendations of the City Master Plan's Downtown Revitalization Program and the Oak Street Redevelopment, and Alleyway and Rear Entrance Improvement Elements of the Downtown Design Plan; to preserve and enhance the historic qualities of existing buildings in the Downtown Historic District (formerly designated the Community Design District) by creating a consistent and visually pleasing image for that District; to eliminate economic distress and blight by stimulating private investment and lowering the costs of improvement and development of retail, commercial and industrial

3.11 *Urban Development Action Grant Loan Program (cont.)*

properties; to prevent further erosion of, and to enhance, the community's tax base; all for the improvement of the welfare of the citizens of the City.

(2) ADMINISTRATION.

- (a) There is hereby created an Urban Development Action Grant Loan Committee (hereafter UDAG Loan Committee) which shall consist of the Finance Committee of the Common Council, one member of the City Plan Commission, and one member of the Board of Directors of Boscobel Developers Ltd. Appointments to the Loan Committee shall be made by the Mayor, with the approval of a majority of the members of the Common Council.
- (b) The Committee shall elect from its members a chairperson to preside over its meetings. The Committee shall select a secretary who shall take minutes of all proceedings. The City Administrator shall be responsible for compliance with the Open Meeting Law. The Committee may create such other positions and fill such positions from its members, or otherwise, as it deems prudent or necessary. The Committee shall take or refrain from taking action by a simple majority vote; a majority of all members shall constitute a quorum. The terms of members shall coincide with the term of office such person holds with the organization from which membership is taken.
- (c) The duties of the Committee shall be as follows:
 - 1. To prepare and provide forms and instructions for loan applications;
 - 2. To assist applicants in preparing proper applications;
 - 3. To determine the eligibility of proposed projects;
 - 4. To process applications, including follow-up inquiry concerning the project as is deemed prudent in the judgment of the Committee;
 - 5. To determine the appropriate security for loans to recommend to the Common Council whether an application should be approved, and to recommend to the Council the amount and terms of the loan;

3.11 *Urban Development Action Grant Loan Program (cont.)*

6. To administer the loan fund on hand, to keep accounts of all receipts and disbursements under the program, and to make an annual report to the Common Council of the funds on hand, the amounts received through repayments of loans and otherwise and the amounts disbursed and outstanding;
 7. To prepare, or cause to be prepared, executed, recorded and filed all papers and instruments necessary to make, carry out and enforce the loan agreement, including without limitation, notes, mortgages, security agreements and financing statements under the Uniform Commercial Code.
 8. To take such other actions, including directing the commencement of legal proceedings to collect on defaulted loans, as it deems prudent or necessary for the administration of the program, or as the Common Council directs.
- (3) **PROJECTS.** A project is that group of integrally related activities which are to be carried out by the applicant, or any agents of the applicant, and all public or private participating parties.
- (4) **APPLICANT.** The applicant shall own an eligible business within the City or the project shall be for the creation, acquisition, construction, reconstruction, or rehabilitation of an eligible business located within the City.
- (5) **ELIGIBILITY.**
- (a) Projects which are eligible for Urban Development Action Grant Loans are those projects which meet the criteria established by the United States Department of Housing and Urban Development as set forth in 24 CFR, and amendments thereto. Examples of such eligible projects are the acquisition, construction, reconstruction or rehabilitation of commercial or industrial buildings and structures; the purchase of machinery, equipment and fixtures which are to become part of the real estate and are not personal property; and energy conservation improvements, such as use of solar or renewable energy resources.
 - (b) **Number of Loans Limited.** No person, partnership, corporation or other business association shall be permitted to have more than two outstanding loans at any one time, either for general economic development or downtown revitalization. No second loan shall be granted unless the outstanding principal balance of the existing outstanding loan shall have been reduced by at least 50%.

3.11 Urban Development Action Grant Loan Program (cont.)

(6) LOANS.

- (a) Urban Development Action Grant Loans are to supplement private financing obtained by the applicant and may be made to those persons who submit applications for eligible projects. The applicant shall acquire a firm commitment for private financing for the project. The loan should be secured by a real estate mortgage or security agreement and financing statement. The loan may be equal to 50% of the total project costs, but shall not exceed \$10,000.00 unless the project meets the criteria of sub. (b). The applicant shall execute and deliver to the loan committee a promissory note. The maximum term of the loan shall be 60 months. Other terms and conditions of the note, including late payment penalties, the interest rate after default, and the like, shall be as established and determined by the loan committee.
- (b) The Loan Committee may also make loans in amounts exceeding \$10,000.00, provided that in addition to meeting the criteria of sub. (5)(a) and sub. (6)(a) the applicant shall guarantee the creation of no less than one permanent full-time job (40 hours per week) for each \$10,000.00, or increment thereof, loaned to the applicant. The job shall be created within one year of commencement of work on the project. This requirement shall be of the essence as to any such loan agreement and the failure of the applicant to fulfill it shall constitute a default under the loan agreement and shall entitle the City to accelerate the loan, to foreclose, or take any other action at law or in equity to collect the outstanding balance of the note. The applicant shall acquire a firm commitment of private financing for the project. Private financing may include loans or grants from the State of Wisconsin or any other governmental entity other than the City of Boscobel. The loan shall be secured by a real estate mortgage and/or security interest in equipment and fixtures which are part of the project and the security position of the City shall be at least second in priority. The loan may be equal to 50% of the total project cost. The maximum repayment term of such loans shall be 240 months.
- (c) The interest rate for such loans shall be based on the prime interest rate. The prime interest rate is defined to mean that rate as reported and published from time-to-time in the *Wall Street Journal*. For loans amortized over a term of 60 months or less, the interest rate shall be the prime rate reduced by 2 percentage points. For loans amortized over a term of more than 60 months, but not more than 120 months, the interest rate shall be the prime rate reduced by 1.75 percentage points. For loans amortized over a term more 120 months, but no more than 180 months, the interest rate shall be the prime rate reduced by 1.5 percentage points. For loans amortized over a term of more than 180 months, and up to

3.11 *Urban Development Action Grant Loan Program (cont.)*

240 months, the interest rate shall be the prime rate reduced by 1.25% percentage points. However, in no event shall the interest rate be less than 1 percent.

- (d) Commencement of work on any project shall begin within 90 days of approval of the loan by the Common Council. In the event an applicant does not commence a project within 90 days of such date, the loan approval shall be deemed forfeited. Any applicant who has forfeited an approved loan may reapply for a loan for the original project six months or more after it has been forfeited.
 - (e) No Urban Development Action Grant loan may be refinanced with Urban Development Action Grant funds to provide for a lower interest rate than that stated in the original note or to provide for an amortization period longer than that stated in the original note.
 - (f) Loan proceeds shall be disbursed only on a draw-down basis with the payments being made from time-to-time on the estimate of the amount and proportionate value of the work done, or materials and equipment furnished, as determined in the sole discretion of the loan committee. Contemporaneous with all such payments, the applicant shall provide such mechanics, laborer, materialmen or other lien releases as are necessary to keep the City's security position unchanged.
- (7) **FUNDING.** The program shall be funded from urban development action grant money awarded to the City by the United States Department of Housing and Urban Development and from such funds from the general account as the Common Council allocates in its annual budget from time to time. The loan fund shall be kept in an Urban Development Action Grant Account, separate and distinct from the general account and other accounts of the City. The proceeds of repayments of UDAG loans shall likewise be placed in the UDAG account.
- (8) **APPLICATIONS.** A separate application shall be made for each project. The loan shall be for an amount which, in combination with private financing and other resources, will be adequate to complete the project without additional funding. The application shall contain the following:
- (a) A description of the existing business and of the project;
 - (b) A summary and itemization of all expenditures necessary to complete the project, including expenses which are anticipated for architectural, accounting, licensing, legal fees and similar expenses;

3.11 *Urban Development Action Grant Loan Program (cont.)*

- (c) A statement of whether new permanent full-time or part-time jobs are to be created in the business as a result of the project, and, if so, the number of such positions and the estimated wages or salary for such position.
- (d) The name and address of the entity or entities providing private financing of the project and a firm loan commitment from such entities;
- (e) Such other information, economic or otherwise, as is determined by Loan Committee to be useful in processing applications and determining eligibility under the criteria of 24 C.F.R. 570.

3.12 ANNUAL REPORTS FROM CERTAIN DEPARTMENTS.

The Housing Authority, the Building Inspector and the Zoning Administrator shall prepare a written annual report and accounting for their respective departments to be submitted to the Common Council at the first meeting in May of each year.

3.13 SPECIAL ASSESSMENTS FOR PUBLIC WORKS OR IMPROVEMENTS.

- (1) **COUNCIL MAY ORDER PUBLIC WORKS AND IMPROVEMENTS.** The Common Council may adopt a resolution ordering the installation or construction of public works or improvements, including without limitation sidewalks, curb and gutter and permanent street improvements.
- (2) **ALLOCATION OF COSTS.** The costs of all permanent street improvements shall be paid by the City. One-half the cost of all other public works or improvements, including sidewalks and curb and gutter, shall be charged to the property benefited thereby and the other half shall be paid by the City. The Council may order that the City pay more than one-half the cost of any work or improvements ordered under this section except in the case of sidewalks and curb and gutter.
- (3) **PROCEDURE.**
 - (a) **Preliminary Motion and Report; Cost Estimate.** Prior to the installation or construction of any work or improvement ordered hereunder, the Council shall by motion or resolution declare its intention to order the construction or installation of such work or improvement, and to charge all or a part of the cost thereof to the property benefited thereby. Such motion or resolution shall describe generally the public works or improvements to be made and the area affected thereby. Said motion or resolution shall direct the City Engineer or Director of Public Works to prepare a preliminary report. The preliminary report shall contain an estimate of the entire cost

3.13 *Special Assessments for Public Works or Improvements (cont.)*

of the proposed work or improvement, and an estimate to each parcel of property affected of the amount of the assessment to be made against such parcel.

- (b) **Notice to Interested Persons and Hearing.** After the preliminary report of the Engineer or Director of Public Works is completed, the City Clerk shall cause notice to be given stating the nature of the proposed work or improvement, the area affected thereby, that all or part of the costs of such proposed work or improvement is to be charged against the property benefited thereby as a special assessment, and the time and place at which all interested persons, or their agents or attorneys, may appear before the Common Council and be heard concerning the proposed work or improvements. Such notice shall be published as a Class 1 notice under Chapter 985 in the City and a copy of the notice shall be mailed at least 10 days in advance of the time set for the hearing to all persons who are the owners of property against which a special assessment may be charged for the proposed work or improvement. The hearing shall be held not less than 10 nor more than 40 days after the date the notice is published.
- (c) **Final Resolution and Publication Thereof.** After the hearing under sub. (b), the Council shall determine whether to proceed with the project as proposed, to abandon the project or to proceed with the project with modifications. In the event the Council determines to proceed with the installation or construction of the work or improvement, it shall adopt a resolution directing that the work or improvement be carried out and directing that final plans and specifications for the project be prepared or procured by City Engineer or Director of Public Works. Such resolution shall be published as a Class 1 notice under Chapter 985 in the City.

(4) **LEVY OF SPECIAL ASSESSMENT.**

- (a) **Determination of Amount; Installment Payments.** After the project is completed, the actual costs thereof shall be determined as to each parcel benefited and the amount thereof shall be approved by the Common Council as a special assessment. On the date so approved, such special assessment shall be a lien against the property on which it is levied. The Treasurer shall thereupon notify the property owners against whose property special assessments have been levied hereunder of the amount of such assessments and the dates on which payments are due. Such payments shall be due in three equal annual installments on the anniversary date that the special assessment was approved. The unpaid balance of such assessment shall bear interest at the rate of 7% per year until paid in full. Any owner of property affected hereunder may elect to

3.13 *Special Assessments for Public Works or Improvements (cont.)*

prepay the entire unpaid balance of the special assessment, plus accrued interest charges, at any time.

- (b) Late Payment Collected as Tax. In the event any assessments or installments thereof are not paid by the due date, the amount thereof, plus a late payment charge of 1% per month, shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special assessment.
- (5) **RIGHT TO APPEAL FROM SPECIAL ASSESSMENT.** Any person having an interest in any parcel of land affected by the Council's final determination of the amount due as a special assessment for any public work or improvement may appeal from such final determination to the Circuit Court for Grant County, Wisconsin, within 40 days of the date of the final determination of the governing body of the amount of said special assessment, by causing a written notice of appeal to be served upon the City Clerk, and by executing a bond to the City in the amount of \$150, with two sureties, or a bonding company to be approved by the City Clerk, conditioned for the faithful prosecution of the appeal and the payment of all costs that may be adjudged against said appellant. The notice of appeal shall be filed with the City Clerk and with the Clerk of Court within 40 days of the date the Council approved and levied such special assessment.
- (6) **SUBDIVISION CONTROL ORDINANCE NOT AFFECTED HEREBY.** The procedures, cost sharing and installment payment provisions of this ordinance shall not be construed to change, amend, alter, supplement or supersede any procedures or schedule of sharing costs for development of a subdivision contained in any other ordinance or resolution of this City.

3.14 SPECIAL ASSESSMENT FOR UNPAID FORFEITURES, NUISANCE ABATEMENT COSTS, ETC.

- (1) Pursuant to the authority granted by Section 66.60(16) it is hereby provided that special assessments or unpaid forfeitures for violation of any City ordinance, snow and ice removal, noxious weed elimination, and any costs associated with the abatement of any public nuisance, (including without limitation, removal of junk, appliances, junked or inoperable motor vehicles or motor vehicle parts, or the razing of any unsafe or dilapidated buildings) may be levied in accordance with this section.
- (2) Such charges shall be levied as a special assessment against the real property of the person liable for such charges, shall become a lien thereon, and placed on the tax roll with the same effect as other real estate taxes.

3.14 *Special Assessments for Unpaid Forfeitures and Costs (cont.)*

- (3) Such special assessments shall be levied and deemed imposed whenever any such charges have remained unpaid for more than 30 days after the person liable therefore has received notice, actual or constructive, that the same have been incurred. Any person made a party to any court proceedings which result in such charges shall be deemed to have received notice of such charges.
- (4) The City Treasurer shall enter the amount chargeable to each tract of land in the next tax roll after imposition of such special assessment, under a column denoting the nature of the basis for the charges, as a tax upon the lands which tax shall be collected as other taxes are.
- (5) Real property of a person shall be deemed to include any property in which a person has an interest by virtue of Chapter 766 of the Wisconsin Statutes, regardless of whether or not that person holds any record title to the property.

3.15 ROOM TAX

- (1) Definitions.
 - (a) “Commission” is that body of five members appointed by the Mayor, subject to approval by a majority of the Common Council, who shall promote and develop tourism as provided in this section. One member of the Commission shall represent the Wisconsin hotel and motel industry. Commissioners shall serve for a term of one year, at the pleasure of the Mayor, and may be reappointed.
 - (b) “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, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, bed and breakfast establishments and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.058(1), Stats., rented for a continuous period of more than one month and accommodations furnished by hospitals, sanitariums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations or associations inure to the benefit of any private shareholder or individual.

3.15 Room Tax (cont.)

- (c) “Gross Receipts” means the total amount of the sale, lease or rental price, as the case may be, from sales at retail of taxable services, valued in money, whether received in money or otherwise, and as further defined in s. 77.51(4).
 - (d) “Tourism” means travel for recreational, business or educational purposes.
 - (e) “Transient” means a person residing for a continuous period of less than one month in a hotel or motel.
- (2) Room Tax Imposed. A tax levy is now imposed on the privilege of furnishing, at retail, except for sales for resale, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. The tax shall be at a rate of 5% of the gross receipts from the retail furnishing of rooms or lodging. The tax imposed is not subject to the selective sales tax imposed by s. 77.52(2)(a)1., Stats., and may not be imposed on sales to the federal government and persons who are employed by the state or any agency thereof, the UW Hospitals and Clinics Authority, a county, city, village, town or school district of the state, a county-city hospital, a sewerage commission or metropolitan sewerage district or any other unit of government of this state or any agency or instrumentality of one or more units of government of the state, or other persons listed under s. 77.54(9)(a).
- (3) Use of Tax Proceeds. Out of the tax collected by persons under Paragraph (2), the persons collecting the same shall be permitted to retain 2% of the total room tax collected to defray the expense of collecting the tax and filing the returns required to be filed under Paragraph (5). The balance of the tax imposed by Paragraph (2) shall be paid to the City of Boscobel. Eighty percent of the proceeds received by the City shall be paid to the Commission, which shall spend the proceeds received from the City solely and exclusively on tourism promotion and development.
- (4) Commission Duties. The Commission shall meet regularly, and, from its members, it shall elect a chairperson, vice-chairperson and secretary. The Commission shall report any delinquencies or inaccurate reporting of the tax to the City. The Commission shall report annually to the City the purposes for which the tax revenues were spent.
- (5) Treasurer to Administer. This section shall be administered by the City Treasurer. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Treasurer by those furnishing at retail rooms, lodging or sites of accommodations within the City on or before the same day on which the tax is due and payable upon a form approved by the City.

3.15 *Room Tax (cont.)*

Every person required to file such quarterly return shall also file an annual calendar return on a form approved by the City. The annual return shall be filed within 30 days of the end of the calendar year. 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 Treasurer requires. The Treasurer may for good cause extend the time for filing any return, but in no event longer than one month from the filing date.

- (6) Confidentiality. Information provided on the returns under Paragraph (5) shall be kept confidential, except that persons charged with enforcement of this section may use the information for that purpose. The City or the Commission may publish statistics concerning the room tax classified so as not to disclose the identity of particular returns.
- (7) Enforcement. As a means of enforcing the room tax imposed by this return, the Treasurer or the Commission, or such other person as the Common Council directs, may exchange audit and other information with the Department of Revenue. Whenever there is probable cause to believe that the correct amount of room tax has not been assessed, or a tax return is not correct, persons subject to Paragraph (2) may be audited and their financial records pertaining to the furnishing of accommodations may be inspected to determine whether or not the correct amount of room tax has been assessed or whether or not any room tax return is correct. Any person who fails to comply with a request for inspection or auditing of their room tax records shall forfeit an amount equal to 5% of the tax due. The City may determine the amount of tax due if a person required to file a return fails, neglects, or refuses to do so. There shall be added to any tax not paid by the due date an amount equal to 1% of the tax due, for each month, or part of a month, in which the tax is overdue.
- (8) Penalty. In addition to the late payment penalty provided by Paragraph (7), a person required to pay the tax under Paragraph (2) to the City who fails to do so shall forfeit an amount equal to 25% of the tax due, or \$5,000, whichever is less. In addition, any person who violates any provision of this ordinance shall forfeit not less than \$100 nor more than \$500.