

TITLE 3

Finance and Public Records

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CHAPTER 1

Finance

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SEC. 3-1-1 FEE FOR RETURNING CHECKS WITH INSUFFICIENT FUNDS; REIMBURSEMENT OF COLLECTION COSTS.

- (a) There shall be a Ten Dollar (\$10.00) fee for process in checks made payable to the City that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the City that are placed with collection agencies.

SEC. 3-1-2 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) BOND ELIMINATED. The City of Park Falls elects not to give the bond on the City Clerk-Treasurer provided for by Sec. 70.67(1), Wis. Stats.
- (b) CITY LIABLE FOR DEFAULT OF TREASURER. Pursuant to Sec. 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the City Clerk-Treasurer shall fail to do so, all

state and county taxes required by law to be paid by such City Clerk-Treasurer to the County Treasurer.

State Law Reference: Section 70.67, Wis. Stats.

SEC. 3-1-3 CITY BUDGET.

- (a) **Departmental Estimates.** On or before October 1 of each year, each officer, department, board and committee shall file with the City Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee 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, department, board 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 City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Mayor, with the assistance of the Clerk-Treasurer shall consider such departmental estimates in consultation with the department head, recommend to the Common Council a budget amount for such department or activity.
- (c) **Proposed Budget.** On or before November 1, the Mayor shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall including the following information:
 - (1) The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.
 - (2) An itemization of all anticipated income from the City from sources other than 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.
 - (3) 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.
 - (4) Such other information as may be required by the Common Council and by state law.
- (d) **Copies of Budget.** The City Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the City Clerk-Treasurer during regular office hours.

(e) **Hearing.**

- (1) The Mayor 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.
- (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereof shall be published in the official newspaper of the City at least fifteen (15) days prior to the time of such public hearing.
- (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
- (4) A majority vote of the Common Council is required to adopt the proposed budget and a vote of three-quarters (3/4) of the Council is necessary to adopt the appropriations budget.

State Law Reference: Section 62.12, Wis. Stats.

SEC. 3-1-4 CHANGES IN BUDGET.

Upon written recommendation of the Mayor, the Council may at any time, by a two-thirds (2/3) vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within ten (10) days thereafter in the official newspaper of the City.

SEC. 3-1-5 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 3-1-4 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 Common 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.

SEC. 3-1-6 FISCAL YEAR.

The calendar year shall be the fiscal year.

SEC. 3-1-7 PUBLIC DEPOSITORIES.

The Common Council shall designate the public depository or depositories within this state within which City funds shall be deposited, and when the money is deposited in such depository in the name of the City, the City Clerk-Treasurer and bondsman shall not be liable for such losses as are defined by state law. The Clerk-Treasurer shall invest and the interest arising therefrom shall be paid into the City Treasury. A copy of the resolution designating public depositories shall be filed annually with the State Commissioner of Banking. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury Notes equal in amount to any uninsured balance on the City's deposit.

State Law Reference: Chapter 34 and Sec. 62.12(7), Wis. Stats.

SEC. 3-1-8 CLAIMS AGAINST CITY.

- (a) **Payment of Claims.** In addition to, and in lieu of the other methods provided by statute for the layment of claims against the City, financial claims against the City may be paid from the City Treasury after the Clerk-Treasurer shall have audited and approved each such claim as a proper charge against the Treasury and shall have endorsed his approval thereon, after having determined that the following conditions have been complied with:
- (1) That funds are available therefor, pursuant to the budget approved by the Council;
 - (2) That the item or service covered by such claim has been duly authorized by the proper official, department, board or commission;
 - (3) That the item or service has been actually supplied or rendered in conformity with such authorization;
 - (4) That the claim is just and valid, pursuant to law. The Clerk-Treasurer may require the submission of such proof and evidence to support the foregoing as in his discretion he may deem necessary.
- (b) **Common Council to Audit Accounts.**
- (1) No account or demand against the City, except as provided in Subsection (c), shall be paid until it has been audited by the Common Council and an order drawn on the City Clerk-Treasurer therefor. Every such account shall be itemized and certified as provided in Subsection (a).
 - (2) After auditing, the Common Council shall cause to be endorsed by the Clerk-Treasurer on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Council or a statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.
- (c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of City officers and employees shall be paid by payroll, verified by the proper City official, department head, board or commission and filed with the Clerk-Treasurer in time for payment on the regular pay day.

- (d) **Method of Incurring Claims.** All actions of the Common Council appropriating money or creating a charge against the City, other than claims for purchases or work previously authorized by the Common Council, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of three-fourths (3/4) of all members of the Council. A roll call vote shall be taken and recorded on all appropriations.

SEC. 3-1-9 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The City Clerk-Treasurer may invest any City funds not immediately needed, pursuant to Sections 66.04(2) and 219.05, Wis. Stats.

State Law Reference: Sections 66.04(2) and 219.05, Wis. Stats.

SEC. 3-1-10 FACSIMILE SIGNATURES.

In lieu of the personal signatures of the City Clerk-Treasurer and Mayor, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Common Council, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof.

SEC. 3-1-11 RECEIVING MONEY; RECEIPT FOR SAME.

- (a) The City Clerk-Treasurer or his deputies shall not receive any money into the Treasury from any source except on account of taxes levied and collected during the fiscal year for which he or she may then be serving, without giving a receipt therefor in the manner specified by the Common Council
- (b) Upon the payment of any money (except for taxes as herein provided), the City Clerk-Treasurer shall make out a receipt in duplicate for the money so received. The Clerk-Treasurer shall charge the amount thereof to the Treasury and credit the proper account. The payment of the money to any receiving agent of the City or to the City or to the Clerk-Treasurer shall be safeguarded in such manner as the Common Council shall direct.

State Law Reference: Section 66.113, Wis. Stats.

SEC. 3-1-12 STATEMENT OF REAL PROPERTY STATUS.

The Clerk-Treasurer is authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water, electric, and sewer bills, current water and sewer bills, contemplated improvements, floodplain status, violations of the building and health codes and similar information. Any such information sought shall be provided to the person requesting

Billings by the City may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1-1/2%) per month or any fraction thereof, until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one and one-half percent (1-1/2%) of said charges shall be entered on the tax roll as a special charge and become a lien upon real estate.

SEC. 3-1-14 ANNUAL AUDITS.

A firm of certified public accountants shall be employed each year by the City, subject to the confirmation of the Common Council to conduct a detailed audit of the City's financial transactions and its books, and to assist the Clerk-Treasurer in the management of the City's financial affairs, including the City's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the City financial records of the office of the Clerk Treasurer, include the City Clerk-Treasurer's books, the City's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the City handling City moneys.

SEC. 3-1-15 VOLUNTEER FIRE DEPARTMENT FUNDS

Funds that are raised by members of the Fire Department or by donation to the Fire Department may be maintained in a public depository in a separate account in the Fire Department's name and the Fire Department shall have exclusive control over the expenditure of these funds. The Chief or Treasurer of the Fire Department are authorized to deposit and withdraw funds in this account up to \$100,000.00. The funds shall be subject to an annual audit and reporting to the Common Council. All funds remain the property of the City until dispersed.

CHAPTER 2

Special Assessments

- 3-2-1 Common Council May Levy Special Assessments
- 3-2-2 Resolution and Report Required
- 3-2-3 Costs That May Be Paid By Special Assessment
- 3-2-4 Exemptions; Deductions
- 3-2-5 Notice of Proposed or Approved Project
- 3-2-6 Council Actions After Hearing
- 3-2-7 Combined Assessments
- 3-2-8 Council's Power to Amend, Cancel or Confirm Special Assessment
- 3-2-9 Where Cost of Improvement is Less Than Assessment
- 3-2-10 Appeals; Appealed Assessments Payable When Due
- 3-2-11 Payment of Special Assessments; Special Assessment a Lien on Property
- 3-2-12 Special Charges Permissible
- 3-2-13 Miscellaneous Provisions

SEC. 3-2-1 COMMON COUNCIL MAY LEVY SPECIAL ASSESSMENTS.

- (a) The City of Park Falls, by resolution of its Common Council, may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of a I or any part of the cost of the work or improvement. In addition to other methods approved by law, special assessments for any public work or improvement or any special charge for current services may be levied in accordance with the provisions of this Chapter.
- (b) The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Common Council.
- (c) The favored procedure in the City for proceeding with making specially assessable public improvements as generally set forth in this Chapter is not intended in any way to disregard or to bar proceeding under other methods provided by law for making of public improvements and for the levying of assessments therefor. Nor is this Chapter intended to be an exhaustive, detailed recodification of the state law under said statutory section. Detailed requirements still require reference to said statutory section and the subsections thereunder. The purpose hereof is to generally define and establish local procedures.

State Law Reference: Section 66.62, Wis. Stats.

SEC. 3-2-2 RESOLUTION AND REPORT REQUIRED.

- (a) Public improvements carried out pursuant to Section 66.60, Wis. Stats., and this Chapter shall be initiated by a preliminary resolution presented to the Council by the Board of Public Works, which resolution shall declare the Council's intention to exercise its assessment powers for such municipal purpose(s), describe the same, the limits of the proposed assessment district, the number of installments in which special assessment may be paid or that the number of installments will be determined at hearing thereon, and direct the Board of Public Works to make a report thereon. After adoption of such preliminary resolution by the Common Council, copies thereof shall be forwarded by the City Clerk-Treasurer to the Board of Public Works. The City Clerk-Treasurer shall forthwith, after adoption of such preliminary resolution, obtain a list of the names and addresses of all interested persons, if with reasonable diligence their names and addresses may be obtained, and forward the same to the Board of Public Works. Upon receipt of copy of such preliminary resolution, the Board of Public Works shall prepare the report thereon.
- (b) The report required by Subsection (a) shall consist of:
 - (1) Preliminary or final plans and specifications.
 - (2) An estimate of the entire cost of the proposed work or improvement.
 - (3) An estimate, as to each parcel of property affected, of:
 - a. The assessment of benefits to be levied.
 - b. The damages to be awarded for property taken or damages.
 - c. The net amount of such benefits over damages or the net amount of such damages over benefits.
 - (4) A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case, the estimates required under Subsection (3) shall be replaced by a schedule of the proposed assessments.
 - (5) A copy of the report when completed shall be filed with the City Clerk-Treasurer for public inspection.
- (c) When the Common Council determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or rendering of the service, the report required by Sec. 66.60(3), Wis. Stats., and Subsections (a) and (b) above still contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

SEC. 3-2-3 COSTS THAT MAY BE PAID BY SPECIAL ASSESSMENT.

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the City and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Common Council.

SEC. 3-2-4 EXEMPTIONS; DEDUCTIONS.

- (a) If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be paid by the City.
- (b) A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Common Council determines to be reasonable and just under the circumstances of each case when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. The assessment will be on the side of the lot with the greatest frontage. The Common Council may allow a similar deduction or exemption from special assessments levied for any other public improvement.

SEC. 3-2-5 NOTICE OF PROPOSED OR APPROVED PROJECT.

- (a) **Notice Requirements.** On the completion and filing of the report and final resolution with the City Clerk-Treasurer required in Section 3-2-2(b)(5) of this Chapter, the City Clerk-Treasurer or Board of Public Works shall prepare a Notice of Hearing, which notice shall comply with Sec. 66.60(7), Wis. Stats., and state the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district and the place and time at which the report may be inspected. In publishing the Notice of Hearing, the City Clerk-Treasurer shall set the place and time at which all interested persons, their agents or attorneys may appear before the Common Council or Committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be signed by the City Clerk-Treasurer who shall cause the same to be published at least once in the official newspaper and shall mail a copy of such notice at least ten (10) days before the hearing to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or mailing of said notice.
- (b) **Waiver of Notice, Assessments Under.** The Council may, without any notice of hearing, levy and assess the whole or any part of the cost of any municipal work or whole or any part of the cost of any municipal work or improvement as a special assessment upon the property specifically benefited thereby whenever notice and hearing thereon is in writing waived by all the owners of property affected by such special assessment. In such cases, the procedure shall be the same as hereinbefore provided excepting for the noticing and holding of public hearing thereon.

SEC. 3-2-6 COUNCIL ACTIONS AFTER HEARING.

- (a) After the hearing, the Common Council may:
 - (1) Approve, disapprove, modify or re-refer the report to the Board of Public Works with such directions as it deems necessary to change the plans and specifications as to accomplish a fair and equitable assessment.

- (2) Continue the public hearing, preliminarily approve plans and specifications and, if the project requires advertising for bids, authorize and direct the advertisement therefor with a date certain for consideration and taking action thereon, inclusive of action on said report and action on final resolution.
- (b) If an assessment be made against any property and an award of compensation or damage be made in favor of the property, the Common Council shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- (c) (1) If the work or improvement has not been previously authorized or approved, the Common Council shall approve the work or improvement and by resolution direct that the same be done and paid for in accordance with the report finally approved.
- (2) If the work or improvement has been approved by the Common Council or work commenced or completed prior to the filing of the report or prior to the hearing, then the Common Council shall by resolution confirm the report as made or modified and provide for payment in whole or in part by assessment.
- (d) The Clerk-Treasurer shall publish the final resolution as required in Section 3-2-2 of this Chapter.
- (e) After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Section 66.60(12), Wis. Stats., or any other applicable provision of law.
- (f) As soon as the assessable cost of such work or improvement is finalized, the City Clerk-Treasurer shall issue respective special assessment certificates for each property affected and specifying the manner in which payment is to be made and shall send copy of the respective assessment affecting each property to each owner's post office address that is known or can be obtained with reasonable diligence.

SEC. 3-2-7 COMBINED ASSESSMENTS.

If more than a single improvement is undertaken, the Common Council may combine the assessments as a single assessment on each property affected except that the property owner may object to any one or more of said improvements.

SEC. 3-2-8 COUNCIL'S POWER TO AMEND, CANCEL OR CONFIRM SPECIAL ASSESSMENT.

If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Common Council determines to reconsider an assessment, it is empowered, after giving notice as required in Section 3-2-5 to amend, cancel or confirm any prior assessment; and notice of this amending, canceling or confirming be given by the Clerk-Treasurer as provided in Section 3-2-6 of this Chapter.

SEC. 3-2-9 WHERE COST OF IMPROVEMENT IS LESS THAN ASSESSMENT.

If the cost of the work or improvement is less than the assessment levied, the Common Council without notice or hearing shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the City shall refund the property owner such overpayment.

SEC. 3-2-10 APPEALS; APPEALED ASSESSMENTS PAYABLE WHEN DUE.

- (a) Any person against whose property a special assessment is levied under this Chapter may appeal therefrom in the manner prescribed by Section 66.60(12) of the Wisconsin Statutes, as amended, within forty (40) days of the date of the final determination of the Common Council.
- (b) Pursuant to Section 66.60(f), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable, and upon default in payment any such appeal shall be dismissed.

SEC. 3-2-11 PAYMENT OF SPECIAL ASSESSMENTS; SPECIAL ASSESSMENT A LIEN ON PROPERTY.

- (a) **Payment of Special Assessments.**
 - (1) Without interest. Upon receipt of copy of special assessment certificate, any person may pay the same in full, without interest, if paid to the City Clerk-Treasurer within the grace period therein allowed and as allowed in the final resolution.
 - (2) After grace period. If any special assessment, or any part thereof, remains unpaid following the running of the grace period specified for payment without interest, at time of preparation of the first tax roll thereafter the same, together with interest computed thereon at the interest rate established in said final resolution and in said certificates computed from the date of levy (i.e., date of final resolution) or the finalizing of assessable costs, whichever is later, shall be entered in such tax roll in such manner as directed in said final resolution and certificate; thereafter, if the same be payable in installments, subsequent installments together with interest at said rate computed on declining balance shall be entered in subsequent tax rolls until fully paid. This provision is in no way intended to prohibit the prepayment of the balance owing at any time on principal together with interest to date of payment only.
- (b) **Assessment a Lien.** Pursuant to Subsection (13) of Section 66.60, Wis. Stats., any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the City. The Common Council shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Common Council shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

SEC. 3-2-12 SPECIAL CHARGES PERMISSIBLE.

- (a) In addition to all other methods provided by law, special charges for current services may be imposed by resolution by the Common Council by allocating all or part of the cost of the property served. Such resolution setting forth the property location, the current service rendered by the City and the special charge therefor or cost thereof. Such resolution for special charges may include snow and ice removal, weed elimination, street sprinkling oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer and water service and tree care or removal. The provision for notice of such charges shall be optional with the Common Council except that in the case of street, sidewalk, curb or gutter repair, a Class 1 notice published in the official City newspaper at least twenty (20) days before the hearing or proceeding and a copy of such notice mailed to every interested person whose post office address is known, at least ten (10) days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Common Council as to whether the service in question shall be performed.
- (b) Special charges for current services shall not be payable installments. If not paid within the period fixed by the Common Council in said resolution, such delinquent special charges, pursuant to Section 3-2-11, shall become a lien on said property as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against the property, as provided by Section 66.60(16) of the Wisconsin Statutes, and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special charge. Notice of special charges for current services need not be given except as required by Section 66.60(16) of the Wisconsin Statutes, as amended.
- (c) Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section.

State Law Reference: Section 66.60(16), Wis. Stats.

SEC. 3-2-13 MISCELLANEOUS PROVISIONS.

- (a) If any assessment or charge levied under this Chapter is invalid because such Statutes are found to be unconstitutional, the Common Council may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- (b) The Common Council may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing is waived in writing by property owners affected.
- (c) Notwithstanding any other provision of law, or this or other ordinance or resolution, it is specifically intended and provided by this Chapter that the City may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.

CHAPTER 3

Public Records

- 3-3-1 Definitions
- 3-3-2 Duty to Maintain Records
- 3-3-3 Legal Custodian(s)
- 3-3-4 Public Access to Records
- 3-3-5 Access Procedures
- 3-3-6 Limitations on Right to Access
- 3-3-7 Destruction of Records
- 3-3-8 Preservation Through Microfilm

SEC. 3-3-1 DEFINITIONS.

- (a) "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.
- (b) "Custodian" means that officer, department head, division head, or employee of the City designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any City records or file, 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 requests for access to such records.
- (c) "Record" means 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.
- (d) "Direct Cost" means the actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) "Actual Cost" means the total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

SEC. 3-3-2 DUTY TO MAINTAIN RECORDS.

- (a) Except as provided under Section 3-3-7, each officer and employee 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 kept in his or her office or

which are in the lawful possession or control of the officer or employee 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 employees.

- (b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receive a receipt therefor from the officer or employee, who shall file said receipt with the City Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and given a receipt by the Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

SEC. 3-3-3 LEGAL CUSTODIAN(S).

- (a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate the City Clerk-Treasurer to act as the legal custodian
- (b) Unless provided in Subsection (c), the City Clerk-Treasurer or the Clerk-Treasurer's designee shall act as legal custodian for the Common Council and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Common Council. The following offices or authorities shall have as a legal custodian of records the individual so named.

<u>Authority</u>	<u>Designated Legal Custodian</u>
City Assessor's Office	City Assessor/Building Inspector
General City Records (including Council Records)	City Clerk-Treasurer
Fire Department	Fire Chief
Police Department	Chief of Police
Financial Records	City Clerk-Treasurer
City Attorney's Office	City Attorney

- (c) For every authority not specified in Subsections (a) and (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.
- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the City Clerk-Treasurer.
- (e) The City Clerk-Treasurer shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

SEC. 3-3-4 PUBLIC ACCESS TO RECORDS.

- (a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record of provided in Sec. 19.35(1), Wis. 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 forty-eight (48) hours' advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to City employees 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 easily damaged.
- (f) A requester shall be charged a fee of twenty cents (20¢) per page to defray the cost o copying records.
 - (1) If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - (2) The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio- and videotapes, shall be charged.
 - (3) If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - (4) There shall be no charge for locating a record unless the actual cost therefor exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and billed to the requester.
 - (5) The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
 - (6) Elected and appointed officials of the City shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
 - (7) The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.
- (g) Pursuant to Sec. 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing 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 Common Council.

SEC. 3-3-5 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 Sec. 19.37, Wis. 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 Section 3-3-4(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 therefor. 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.
- (c) A request for a record may be denied as provided in Section 3-3-6. 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 five 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 a writ of mandamus under Sec. 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

SEC. 3-3-6 LIMITATIONS ON RIGHT TO ACCESS.

- (a) As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection under this Chapter.
 - (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 or if exemption from disclosure is a condition to receipt of aids by the state;
 - (3) Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection; and
 - (4) Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. "Trade secrets" are defined as unpatented, secret, commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- (b) As provided by Sec. 43.30, Wis. 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. Examples of 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.
 - (2) Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of current deliberations after a quasi-judicial hearing.
 - (3) Pursuant to Sec. 19.85(1)(b) and (c), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any City officer or employee, or the investigation of charges against a City officer or employee, unless such officer or employee consents to such disclosure.
 - (4) Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
 - (5) Pursuant to Sec. 19.8 (1)(e), Wis. Stats., 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) Pursuant to Sec. 19.85(1)(f), Wis. Stats., 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) Pursuant to Sec. 19.85(1)(g), Wis. Stats., communications between legal counsel for the City and any officer, agent or employee 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 employees is or is likely to become involved, or communications which are privileged under Sec. 905.03, Wis. Stats.
 - (8) Pursuant to Sec. 19.85(1)(h), Wis. Stats., requests for confidential written advice from an ethics board, and records of advice given by such ethics board on such requests.
- (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.

SEC. 3-3-7 DESTRUCTION OF RECORDS.

- (a) City officers may destroy the following nonutility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required

audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven (7) years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such shorter period:

- (1) Bank statements, deposit books, slips and stubs.
 - (2) Bonds and coupons after maturity.
 - (3) Canceled checks, duplicates and check stubs.
 - (4) License and permit applications, stubs and duplicates.
 - (5) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
 - (6) Receipt forms.
 - (7) Special assessment records.
 - (8) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (b) City officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to State Public Service Commission regulations, but not less than seven (7) years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed not less than two (2) years after payment or receipt of the sum involved or the effective date of said record.
- (1) Contracts and papers relating thereto.
 - (2) Excavation permits.
 - (3) Inspection records.
- (c) City officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven (7) years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period.
- (1) Contracts and papers relating thereto.
 - (2) Correspondence and communications.
 - (3) Financial reports other than annual financial reports.
 - (4) Justice dockets.
 - (5) Oaths of office.
 - (6) Reports of boards, commissions, committees and officials duplicated in the Common Council proceedings.
 - (7) Election notices and proofs of publication.
 - (8) Canceled voter registration cards.
 - (9) Official bonds.
 - (10) Police records other than investigative records.
 - (11) Resolutions and petitions, providing the text of the same appears in the official city minutes.
- (d) Notwithstanding the above provisions appearing in this Section, it is intended hereby that election materials may be destroyed according to lesser time schedules as made and provided in Sec. 7.23, Wis. Stats.
- (e) Unless notice is waived by the State Historical Society, at least sixty (60) days' notice shall be given the State Historical Society prior to the destruction of any record as provided by Sec. 19.21(4)(a), Wis. Stats.
- (f) Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than ninety (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.
- (g) Police Department Records and Reports
- (1) Disposition of Obsolete Police Department Records. City officers are empowered to destroy the following police department or municipal court records as provided below:
 - a. Fiscal Division
 - i. Cash box ledgers 1 year from date of last entry
 - ii. City citation ledgers 10 years from date of citation
 - iii. Fiscal financial records (receipts) 7 years from date of receipt
 - iv. Officer's citation ledgers 10 years from date of citation
 - v. Purchase orders 7 years from date of purchase
 - vi. State citation ledgers 10 years from date of citation

	vii.	Time sheets	7 years
	viii.	Council reports	3 years from date of meeting
	viii.	Grant records	7 years from date of grant approval
b.		Personnel Division	
	i.	Personnel files	7 years after separation
	ii.	Time off requests	3 years from date of request
	iii.	Training records	7 years after separation
c.		Process Division	
	i.	Proof of service	7 years from date of service
d.		Juvenile Division	
	i.	Juvenile alcohol citations	10 years from date of citation
	ii.	Juvenile cards	10 years after emancipation
	iii.	Juvenile case files	7 years after emancipation
	iv.	Juvenile citation ledgers	10 years after last entry
e.		Detective Division	
	i.	Ordinance violation citations	10 years from date of citation
	ii.	Incident reports	10 years from date of incident
	iii.	Incident report contact cards	15 years after last entry
	iv.	Criminal cards	50 years after last entry
	v.	Criminal case files	10 years after closed
	vi.	Photos and negatives	10 years after closed
	vii.	Death case files (any type of death)	50 years after closed
f.		Patrol Division	
	i.	Uniform traffic citations	10 years from date of citation
	ii.	Work schedules	7 years
	iii.	Wisconsin accident reports	10 years from date of accident
	iv.	City arrest cards	3 years after last entry
	v.	City citations	10 years from date of citation
	vi.	Correction orders	1 year from date issued
	vii.	Correspondence	7 years from date received
	viii.	Driver behavior reports	7 years from date of report
	ix.	Monthly officer reports	10 years from date of report
	x.	Officer's dailies	10 years
	xi.	OWI case files	10 years from date of citation
	xii.	Chapter 51, 55, Alcohol & Protective Placement files	10 years after closed
	xiii.	Residential security checks	2 years from date of report
	xiv.	Traffic record cards	7 years after last entry
	xv.	UCR reports	7 years from date of report
	xvi.	Warnings	1 year from date issued
	xvii.	Lock-out waivers	3 years from date of lock-out
g.		Transportation	
	i.	Fuel usage reports	Duration of ownership of vehicle
	ii.	Vehicle maintenance histories	Duration of ownership of vehicle

h. The State Historical Society of Wisconsin (SHSW) has waived the required 60 day statutory notice under Wis. Stat. §19.21(4)(a) for these police department records. SHSW must be notified prior to the destruction of any police department records not listed on this schedule. In addition, records may not be destroyed if an audit or litigation involving these records has been commenced until the audit or litigation is completed.

SEC. 3-3-8 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 Clerk-Treasurer, 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 Sec. 16.61(7)(a) and (b), Wis. Stats., and shall be considered original records for all purposes. Such records shall be presented 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 Sections 3-3-4 through 3-3-6 of this Chapter.

CHAPTER 4

Disposal of Lost, Abandoned, and Surplus Property

3-4-1 Disposal of Surplus City Property

3-4-2 Lost and Abandoned Property

SEC. 3-4-1 DISPOSAL OF SURPLUS CITY PROPERTY.

(a) **Definitions.**

(1) "Surplus City Property" is that property which is owned by the City of Park Falls and which has no further usefulness to the City. An item of property shall be considered to have no further usefulness when:

- a. The item or its function has been totally replaced by other City property and no probable future function exists for it; or
- b. The City no longer performs the service for which the item was purchased and no other service can reasonably be provided by the item; or
- c. The item is no longer able to reliably or economically perform the work required of it.

(2) Surplus property as defined in this Chapter shall not include land or buildings but shall include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract. Surplus City property shall not include property which is obtained by the City as a result of abandonment or loss by the property's original owner. Surplus City property shall not include items of property which are traded in for newer items. Surplus City property shall not include library materials used by the public library for lending purposes.

(b) **Determination of Surplus City Property.**

(1) Whenever an item of City property is determined to be surplus City property on the basis that the City no longer performs the service for which the item was purchased, the Common Council shall determine whether or not the item is surplus City property.

(2) Whenever the fair market value of the item is more than Five Hundred Dollars (\$500.00), the Common Council shall determine whether or not the item is surplus City property.

(c) **Disposition of Surplus City Property.**

(1) Whenever the Common Council determines that an item of property is surplus City property, it shall dispose of such property as it determines.

(2) Whenever the fair market value of an item is more than Five Hundred Dollars (\$500.00) and the Common Council has determined, pursuant to the previous Subsection, that the item is surplus City property, the department head responsible for the items shall dispose of the property by:

- a. Donation to a nonprofit organization within the City or to a governmental agency; or
- b. Public auction; or
- c. Sale by sealed bid; or

- d. Negotiated sale.
- (3) In the event of a public auction or sale by sealed bid, the item will be sold in "as-is" condition to the person submitting the highest bid provided, however, that a lower bid submitted by a nonprofit organization or governmental agency may be accepted by the Common Council. The department head responsible for the item shall determine the time in which the successful bidder must remove the item. In the event the item is not removed within that time, the item shall revert to the City and the amount of the bid shall be forfeited to the City. In the event no bids are received, the item shall be disposed of as directed by the Common Council.
- (4) No public auction or awarding of bids shall occur under this Chapter unless a description of the item to be sold and an advance notice of the time and place for such auction or bid submission is first published as a Class 2 notice in the official City newspaper.
- (5) Whenever the fair market value of an item is Five Hundred Dollars (\$500.00) or less and the department head responsible for the property has determine it to be surplus property, the department head shall either dispose of the property as set forth in sub (c)(2) above or in the manner determined appropriate by the department head responsible for the property. The department head shall maintain a log of all surplus property that is disposed setting forth a description of the property, value of the property and the manner in which it was disposed.
- (d) DETERMINATION OF FAIR MARKET VALUES. Whenever this Chapter requires a determination of the fair market value of an item of property, that determination shall be made by the department head responsible for the property, whose decision shall be final.
- (e) Authority to Dispose of Property.
 - (1) Except for library materials used by the public library for lending purposes, only the Common Council may dispose of City property which is not surplus City property.
 - (2) Whenever this Section provides for an auction or other disposition of any property, the Common Council shall be authorized to hire an auctioneer or take such other action as is necessary to properly dispose of the property provided, however, that the fees of such auctioneer and all such costs, other than those for City labor and. the use of City property, do not exceed the payment received by the City from the auction or sale of the property.

SEC. 3-4-2 LOST AND ABANDONED PROPERTY.

- (a) Property which appears to be lost or abandoned, discovered by officers or turned in to the Police Department by citizens, shall be disposed of according to this Section.
- (b) Lost and abandoned property will be examined by the Police Department for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Police Department to attempt to contact the owner to return the property. If no identifying marks are present, the Police Department shall secure the property until a course of action is taken.
- (c) No police officer shall keep for his or her own use property found in the course of duty, nor take possession of property during off-duty hours when the discovery was made while on duty.
- (d) The Police Department shall permit citizens to claim lost property if they can provide sufficient proof that they are the rightful owners.
- (e) Except police officers, a person that finds property that remains unclaimed for a period of thirty (30) days may take possession of that property upon their contacting the Police Department.
- (f) (1) Pursuant to Sec. 66.28, Wis. Stats., the Police Department may hold an annual auction to dispose of any property which has been abandoned or which remained unclaimed for a period of thirty (30) days after having been taken into possession by the Department. If the property is usable for the operation of the City, the property need not be sold at auction but may become property of the City; or

- (2) If the Chief of Police determines that property is unsaleable and of no use to the City, the Police Department may donate the property to a non-profit organization or dispose of the property in an appropriate manner. The Police Department shall maintain a log identifying the property and the manner in which it was disposed.
 - (3) The Police Department shall post a public notice at the Police Department. The notice shall be in the same form as required for disposal of abandoned vehicles as set down by Sec. 342.40, Wis. Stats.
- (g) No member of the Police Department or any other City employee shall receive any lost, stolen, abandoned, or unclaimed property from the Police Department, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain at the Police Department.

CHAPTER 5

Hotel-Motel Room Tax

3-5-1	Definitions
3-5-2	Imposition of Tax
3-5-3	Tax Monies
3-5-4	Permit
3-5-5	Revocation of Permit
3-5-6	Sale of Business
3-5-7	Audit
3-5-8	Failure to File
3 5 9	Interest
3-5-10	Penalty Assessment
3-5-11	Records and Taxation
3-5-12	Penalty; Forfeiture

SEC. 3-5-1 DEFINITIONS.

The following definitions shall be applicable in this Chapter:

- (a) HOTEL OR MOTEL means a building or group of buildings in which the public may obtain accommodations for a consideration, including homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, and any other building 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, 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 corporation and associations inures to the benefit of any private shareholder or individual.
- (b) GROSS RECEIPTS has the meaning as defined in Sec. 77.51(4)(cm), Wis. Stats., insofar as applicable.
- (c) 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.

SEC. 3-5-2 IMPOSITION OF TAX

Pursuant to Sec. 66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of four and a half percent (4.5%) of the gross receipts from such retail furnishings of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Sec. 77.52(2)(a)1, Wis. Stats.

SEC. 3-5-3 TAX MONIES.

- (a) **Collection of Tax.** This Section shall be administered by the City Clerk-Treasurer. The tax imposed for each calendar quarter, or the first partial quarter, is due and payable on the last day of the month succeeding the calendar quarter for which imposed. A return shall be filed with the City Clerk-Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the City Clerk-Treasurer deems necessary.
- (b) **Annual Return.** Every person required to file such quarterly return shall file an annual calendar year return. Such annual return shall be filed within thirty (30) days of the close of each such calendar year. The annual returns shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the City Clerk-Treasurer requires. The City Clerk-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.
- (c) **Distribution of Tax.** The room tax collection shall be allocated to the general fund of the City of Park Falls and shall be distributed as deemed appropriate by the Common Council by annual resolution.

SEC. 3-5-4 PERMIT.

- (a) Every person furnishing rooms or lodging under Section 3-5-2 shall file with the City Clerk-Treasurer an application for a permit to operate a hotel or motel for each place of business. Every application for a permit shall be made upon a form prescribed by the City Clerk-Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business, and such other information as the City Clerk-Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay to the City Clerk-Treasurer a fee of Two Dollars (\$2.00) for each permit.
- (b) After compliance with this Section by the applicant, the City Clerk shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit is not assignable and is valid only for the person 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 issued.

SEC. 3-5-5 REVOCATION OF PERMIT.

- (a) Whenever any person fails to comply with this Section, the City Clerk-Treasurer may, upon ten (10) days' notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The City Clerk-Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The City Clerk-Treasurer shall not issue a new permit after the revocation of a permit unless he is satisfied that the former

holder of the permit will comply with the provisions of this Section. A fee of Ten Dollars (\$10.00) shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

- (b) In order to protect the revenue of the City, the City Clerk-Treasurer shall require any person liable for the tax imposed by this Section to place with him, before or after a permit is issued, such security, not in excess of One Thousand Dollars (\$1,000.00), as the City Clerk-Treasurer determines, or bond suitable to the City in lieu thereof for the renewal or issuance of a permit that has been previously suspended or revoked. If any taxpayer fails or refuses to place such security or bond, the City Clerk-Treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this Section, the City Clerk-Treasurer may, upon ten (10) days' notice, recover the taxes, interest and penalties from the security or bond placed with the City Clerk-Treasurer by such taxpayer. No interest shall be paid or allowed by the City to any person for the deposit of such security.

SEC. 3-5-6 SALE OF BUSINESS.

If any person liable for any amount of tax under this Section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient money from the purchase price to cover such amount of tax until the former owner produces a receipt from the City Clerk-Treasurer showing that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this Section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.

SEC. 3-5-7 AUDIT.

The City Clerk-Treasurer may, by audit, determine the tax required by this Chapter to be paid to the City 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 City Clerk-Treasurer's possession, or information such as that which would be Rained from income tax returns which shall be furnished upon request of the City Clerk-Treasurer. One (1) or more of such audit determinations may be made of the amount due for anyone or for more than one (1) period.

SEC. 3-5-8 FAILURE TO FILE.

If any person fails to file a return as required by this Section, the City Clerk-Treasurer shall make an estimate of the amount of the gross receipts under Section 3-5-2. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Clerk-Treasurer's possession or which may come into his possession. On the basis of this estimate, the City Clerk-Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty equal to twelve percent (12%) thereof. One (1) or more such determinations may be made for one (1) or more than one (1) period.

SEC. 3-5-9 INTEREST.

All unpaid taxes under this Section shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the City Clerk-Treasurer. All refunded taxes shall bear interest at twelve percent (12%) per annum from the due date of the return until the first day of the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the City Clerk-Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon.

SEC. 3-5-10 PENALTY ASSESSMENT.

If due to negligence no return is filed or a return is filed late or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax, exclusive of 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 Section, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.

SEC. 3-5-11 RECORDS AND TAXATION.

- (a) Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the City Clerk-Treasurer requires.
- (b) All tax returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the City Clerk-Treasurer are deemed to be confidential, except that the City Clerk-Treasurer may divulge their contents to the following and no others:
 - (1) The person who filed the return.
 - (2) Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 - (3) The Assessor, City Attorney, Mayor, and Finance Director.
 - (4) Such other public officials of the City of Park Falls, when deemed necessary.
- (c) 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 of whom a tax is imposed by this Section, or the amount or source of income, profits, losses, expenditures, or any particulars thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in Subsection (11)(b).

SEC. 3-5-12 PENALTY; FORFEITURE.

Any person who is subject to the tax imposed by this Section who fails to obtain a permit as required by Section 3-5-4, or who fails or refuses to permit the inspection of his records by the City Clerk-Treasurer after such inspection has been duly requested by the City Clerk-Treasurer,

or who fails to file a return as provided in this Section, or who fails to pay the room tax when required, or who violates any other provisions of this Section shall, in addition to the other charges and penalties imposed by this Chapter, be subject to a forfeiture pursuant to Section 1-1-7. Each day in violation is deemed to constitute a separate offense.