

TITLE 3

Finance and Public Records

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Chapter 1

Finance

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Sec. 3-1-1 Preparation of Tax Roll and Tax Collections.

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Village Administrator shall prepare a tax roll and include the required contents as described in Chapter 70.65, Wis. Stats.
- (b) **Property Tax Collection.** All provisions of Chapter 74, Wis. Stats., in regards to property tax collection are adopted and by reference made a part of this Chapter with the same force and effect as though set out in full.

State Law Reference: Sections 70.65 and 74.08, Wis. Stats.

Sec. 3-1-2 Duplicate Treasurer's Bond Eliminated.

- (a) **Bond Eliminated.** The Village of Combined Locks elects not to give the bond on the Village Administrator, in his capacity as Treasurer, as provided for by Section 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Section 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Administrator acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

State Law Reference: Sec. 70.67, Wis. Stats.

Sec. 3-1-3 Village Budget.

- (a) **Departmental Estimates.** The Village Administrator shall prepare a proposed budget. When requested by the Village Administrator, each officer, department and committee shall file with the Village Administrator an itemized estimate of disbursements necessary to carry out the powers and duties of such officer, department or committee during the next fiscal year, and a statement of the receipts and disbursements anticipated on account of any special fund under the supervision of such officer, department or committee during the next year; such estimates shall contain requests for programs and other proposals. Such statements shall be presented in the form prescribed by the Village Administrator 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 Village Administrator shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- (c) **Form of Proposed Budget.** The proposed budget shall include the following information:
 - (1) The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
 - (2) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village 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) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
 - (5) Such other information as may be required by the Board and by State law.
- (d) **Copies of Budget.** The Village Administrator 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 Village Administrator during regular office hours.
- (e) **Report and Hearing.**
- (1) The Village Administrator shall make a report to the Village Board in a timely manner acceptable to the Board. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
 - (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 thereon, shall be published in a newspaper of general circulation in the Village or legally posted 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 thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

Sec. 3-1-4 Changes in Budget.

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except upon the recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within eight days thereafter in the official Village newspaper.

Sec. 3-1-5 Village Funds to Be Spent in Accordance with Appropriation.

No money shall be drawn from the treasury of the Village, 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 Board, 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.

State Law Reference: Sec. 61.51(3), Wis. Stats.

Sec. 3-1-7 Public Depositories.

The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury.

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

Sec. 3-1-8 Claims Against Village.

- (a) **Procedures.** Except as provided in Subsection (c), accounts or demands against the Village are paid after the Village Board approves a voucher list prepared by the Village Administrator.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- (c) **Payment of Regular Wages and Accounts.** Salaries of Village officers and employees and other routine claims, such as utilities bills, may be paid by the Village Administrator without following the procedures in Subsection (a) above.

State Law Reference: Sec. 61.51, Wis. Stats.

Sec. 3-1-9 Temporary Investment of Funds Not Immediately Needed.

The Village Administrator may invest any Village 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 Receiving Money; Receipt for Same.

- (a) The Village Administrator and 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 they may then be serving, without giving a receipt therefor in the manner specified by the Village Board.
- (b) Upon the payment of any money (except for taxes as herein provided), the Village Administrator shall make out a receipt in duplicate for the money so received. The Village Administrator shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village or to the Village Administrator shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.113, Wis. Stats.

Sec. 3-1-11 Statement of Real Property Status.

The Village Administrator and his designees are 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 and sewer bills, current water and sewer bills, contemplated improvements, outstanding citations on building code violations and similar information. Any such information sought shall be provided to the person requesting it on said form. Requests for Statements of Real Property Status shall be made to the Village Administrator a minimum of three (3) business days in advance. A reasonable fee shall be charged for compiling this information and for any necessary facsimile transmissions.

Sec. 3-1-12 Bidding Procedures.

- (a) **Adoption of City Bidding Procedures.** Pursuant to Section 61.56, Wis. Stats., the Village of Combined Locks does hereby provide that as a complete alternative to the requirements

of Sections 61.54, 61.55, and 66.29 of the Wisconsin Statutes and in lieu thereof, that the provisions of Section 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction over Ten Thousand Dollars (\$10,000.00). The authority vested in the Board of Public Works by Section 62.15 of the Wisconsin Statutes shall be exercised by the Village Board or by a committee designated by the Village Board.

- (b) **Construction by the Village.** Any class of public construction may be done directly by the Village without submitting the same for bids provided that the same is authorized by a vote of three-fourths (3/4) of all members of the Village Board.

State Law Reference: Sections 61.54, 61.55 and 62.15, Wis. Stats.

Sec. 3-1-13 Bid Solicitation Procedures.

(a) **Definitions.**

- (1) **Verbal Quotation Form.** The Village may solicit verbal quotations on items the Village purchases which are less than Ten Thousand Dollars (\$10,000.00). The results of the verbal quotations are recorded on a memorandum of verbal quotation form.
- (2) **Informal Quotation.** An informal quotation is a written request for quotation sent to vendors. The informal quotation may be used for the purchase of goods and services in an amount less than Ten Thousand Dollars (\$10,000.00).
- (3) **Formal Bid.** The formal bid procedure is used for purchasing goods and services in an amount of Ten Thousand Dollars (\$10,000.00) and higher, and in some instances in amounts less than this amount. The formal bid procedure requires a legal public notice and contains detailed, written specifications regarding the goods and services to be purchased, and a number of specific conditions associated with the purchase.

(b) **Bid Solicitation.**

- (1) Competitive bids or quotations may be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than One Thousand Dollars (\$1,000.00). Purchases up to One Thousand Dollars (\$1,000.00) may be made by either telephone quotations, informal written quotations or formal bid. Purchases from One Thousand Dollars (\$1,000.00) to Ten Thousand Dollars (\$10,000.00) shall be made by written quotation, telephone quotation or formal bid. Purchases of Ten Thousand Dollars (\$10,000.00) and over, pursuant to Subsection (a) above, shall be made by formal bid unless exempted from it by action of the Village Board.
- (2) Verbal quotations for goods and services shall be secured from at least two (2) qualified vendors, and the results of the quotations shall be recorded on the "Memorandum of Verbal Quotation" form and signed by the person receiving the quotations.

- (3) Informal requests for written quotations shall be solicited from at least three (3) qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the applicable department heads and returned to and analyzed by the applicable department heads. Informal requests for written quotations may also be solicited by telephone. Vendors shall be given a reasonable time to respond to the request for an informal, written quotation and shall be given clear, concise specifications and informal bidding instructions to facilitate competitive bidding.
- (4) When a formal bid is required or deemed to be in the best interests of the Village, the bidding procedure shall follow the legal requirements associated with a Class One notice under State Statute and the procedures normally associated with the formal bid proposal.
- (5) The formal bid proposal will contain at least the following information:
 - a. The bid number.
 - b. A detailed description of the goods and services required, including enough information about the items or services required so that more than one (1) vendor can meet the specifications.
 - c. The time, date and place the bids will be opened.
 - d. The address to which the bids shall be mailed or delivered. Instructions to bidders shall include such information as delivery dates, transportation charges, proposal prices, conditions for guaranteeing the proposal, payment terms, right of rejection of proposals, right to reject merchandise, insurance requirements, alternative proposal consideration, tax information, and other appropriate information regarding the awarding and execution of the contract and contract considerations.
 - e. The bid proposal shall also include a section on special provisions including guarantees and service considerations, trade-in considerations, and other information relating to special conditions.
- (6) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Administrator shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

Sec. 3-1-14 Accounts Receivable Billing Procedures.

Billings by the Village 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 first (1st) day of November. Bills not paid on or before the first (1st) 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. 3-1-15 Annual Audits.

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

Sec. 3-1-16 Liability of the Village for Acts of Agents.

No agent of the Village of Combined Locks having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the Village or incur any indebtedness for which the Village may become liable without approval of the Board. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Village treasury and not subject to any prior labor claims or material purchase orders at the time when such employment is negotiated or purchase order drawn. The Village Administrator shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

Sec. 3-1-17 Facsimile Signatures.

In lieu of the personal signatures of the Village Administrator, and Village President, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Village Board, but the use of the facsimile signature shall not relieve such official from any liability to which he/she is otherwise subject, including the unauthorized use thereof.

Sec. 3-1-18 Delinquent Utility Charges.

- (a) **Findings.** The Village Board hereby finds that collection of charges for Village utility service supplied by the Village Sewer and Water Utility is a significant problem affecting the financial well-being of the Municipal Utility. As such, it is a matter of the local affairs and government of the Village of Combined Locks. Pursuant to the home rule powers of the Village, the Village has determined that a method for the collection of delinquent utility charges, as set forth herein, should be established.

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- (b) **Election.** The Village hereby makes the election set forth in Sec. 66.01(4), Wis. Stats., and determines that Sections 66.069(1)(b) and 66.60(16), Wis. Stats., to the extent those statutes do not provide the Village with authority to place delinquent utility charges on the tax roll and only to that extent, shall not apply to the Village.
- (c) **Delinquent Charges to Become Lien.** Rates charged for service by the Village Sewer and Water Utility shall be considered delinquent as provided in this Section. Such delinquent charges shall be a lien upon the property served by the Utility and shall be levied by the Village Administrator as a tax against the property served. Proceedings for challenging and collecting general property taxes, including the sale and return of property for delinquent taxes, shall apply to said tax liens established under this Section, if the same are not paid within the time required by law for payment of taxes upon real estate.

Chapter 2

Special Assessments

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- 3-2-15** Special Charges — Garner's Creek Basin Storm Water Utility

Sec. 3-2-1 Special Assessments Authorized.

As a complete alternative to all other methods provided by law, the Village of Combined Locks, by resolution of the Village Board, 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 all or any part of the cost of the work or improvement out of the proceeds of such special assessments. Such special assessments may be levied and collected prior to or subsequent to the completion of the work or improvements.

State Law Reference: Section 66.62, Wis. Stats.

Sec. 3-2-2 Preliminary Resolution/Report.

- (a) Prior to levying and collecting special assessments, the Village Board shall declare by preliminary resolution, its intention to exercise such powers for a stated municipal purpose.

Such resolution shall describe generally the contemplated purpose and limits of the proposed assessment district, the number of installments in which the special assessments may be paid, or that the number of installments will be determined at the hearing required under Section 3-2-5, and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

- (b) The report required by Subsection (a) above 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 damaged.
 - 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 improvement constitutes an exercise of the police power. In such case the estimates required under Subsection (b)(3) above shall be replaced by a schedule of the proposed assessments.
- (c) A copy of the report when completed shall be filed with the Village Administrator for public inspection.

Sec. 3-2-3 Costs to Be Assessed.

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 Village 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 Village Board.

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 Village.
- (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 Village Board 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 corner lot abuts. The Village Board may allow a similar deduction or exemption from special assessments levied for any other public improvement.

Sec. 3-2-5 Public Hearing.

Upon the completion and filing of the report required by Section 3-2-2(b) the Village Administrator shall cause notice to be given stating the nature of the proposed work or improvement, the general boundary lines of the proposed assessment district including, in the discretion of the Village Board, a small map thereof, the place and time at which the report may be inspected, and the place and time at which all persons interested, or their agents or attorneys, may appear before the Village Board and be heard concerning the matters contained in the preliminary resolution and the report. Such notice shall be published as a Class 1 notice under Chapter 985, Wis. Stats., in the Village and a copy of such notice shall be mailed, at least ten (10) days before the hearing or proceedings, 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) and not more than forty (40) days after such publication.

Sec. 3-2-6 Post-Hearing Determination.

- (a) After the hearing upon any proposed or commenced work or improvement, the Village Board may approve, disapprove or modify, or it may re-refer the report prepared pursuant to Section 3-2-3(a) and (b) to the designated officer or employee with such directions as it deems necessary to change the plans and specifications and to accomplish a fair and equitable assessment.
- (b) If an assessment of benefits be made against any property and an award of compensation or damages be made in favor of the same property, the Village Board shall assess against or award in favor thereof only the difference between such assessment of benefits and the award of damages or compensation.
- (c) When the Village Board finally determines to proceed with the work or improvement, it shall approve the plans and specifications therefor and adopt a resolution directing that such work or improvement be carried out in accordance with the report as finally approved and that payment therefor be made as therein provided.
- (d) The Village Administrator shall publish the final resolution as a Class 1 notice, under Chapter 985, Wis. Stats., in the assessment district and a copy of such resolution shall be mailed to every interested person whose post office address is known, or can be ascertained with reasonable diligence.
- (e) When the final resolution is published, all work or improvements therein described and all awards, compensations and assessments arising therefrom are deemed legally authorized and made, subject to the right of appeal under Section 3-2-9.

Sec. 3-2-7 Combined Assessments.

Where more than a single type of project is undertaken as part of a general improvement affecting any property, the Village Board may finally combine the assessments for all purposes as a single assessment on each property affected, provided that each property owner shall be enabled to object to any such assessment for any single purpose or for more than one (1) purpose.

Sec. 3-2-8 Amendment or Cancellation of Prior Assessment.

- (a) If the actual cost of any project shall, upon completion or after the receipt of bids, be found to vary materially from the estimates, or if any assessment is void or invalid for any reason, or if the Village Board shall determine to reconsider and reopen any assessment, it is empowered, after giving notice as provided in Section 3-2-5 and after a public hearing, to amend, cancel or confirm any such prior assessment, and thereupon notice of the resolution amending, canceling or confirming such prior assessment shall be given by the Village Administrator as provided in Section 3-2-6(d). If the assessments are amended to provide for the refunding of Special Assessment B bonds under Sec. 66.54(16), Wis. Stats., all direct and indirect costs reasonably attributable to the refunding of the bonds may be included in the cost of the public improvements being financed.
- (b) If the cost of the project shall be less than the special assessments levied, the Village Board, without notice or hearing, shall reduce each special assessment proportionately and where any assessments or installments thereof have been paid the excess over cost shall be applied to reduce succeeding unpaid installments, where the property owner has elected to pay in installments, or refunded to the property owner.

Sec. 3-2-9 Appeals.

- (a) If any person having an interest in any parcel of land affected by a determination of the Village Board, pursuant to Sections 3-2-6(c) or 3-2-8(a) - (b), feels himself/herself aggrieved thereby he/she may, within forty (40) days after the date of the notice or of the publication of the final resolution pursuant to Section 3-2-6(d), appeal therefrom to the Circuit Court for Outagamie County, by causing a written notice of appeal to be served upon the Village Administrator and by executing a bond to the Village in the sum of One Hundred Fifty Dollars (\$150.00) with two (2) sureties or a bonding company to be approved by the Village Administrator, conditioned for the faithful prosecution of such appeal and the payment of all costs that may be adjudged against him/her. The Village Administrator, in case such appeal is taken, shall make a brief statement of the proceedings had in the matter before the Village Board, with its decision thereon, and shall transmit the

same with the original or certified copies of all the papers in the matter to the Clerk of the Circuit Court.

- (b) In case any contract has been made for making the improvement such appeal shall not affect such contract, and certificates or bonds may be issued in anticipation of the collection of the entire assessment for such improvement, including the assessment on any property represented in such appeal as if such appeal had not been taken.
- (c) An appeal under this Section shall be the sole remedy of any person aggrieved by a determination of the Village Board, whether or not the improvement was made according to the plans and specifications therefor, and shall raise any question of law or fact, stated in the notice of appeal, involving the making of such improvement, the assessment of benefits or the award of damages or the levy of any special assessment therefor.
- (d) It shall be a condition to the maintenance of such appeal that any assessment appealed from shall be paid as and when the same or any installments thereof become due and payable, and upon default in making such payment, any such appeal shall be dismissed.

Sec. 3-2-10 Assessments a Lien.

Every special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the Village of Combined Locks or the owner of any certificate, bond or other document issued by public authority, evidencing ownership of or any interest in such special assessment, from the date of the determination of such assessment by the Village Board. The Village Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Village Board shall provide that all assessments or installments thereof which are not paid by the dates specified 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, except as otherwise provided by law.

Sec. 3-2-11 Reassessment of Special Assessments.

If any special assessment levied pursuant to this Chapter shall be held invalid because such ordinance shall be found to be unconstitutional, the Village Board of the Village of Combined Locks may thereafter reassess such special assessment pursuant to the provision of any applicable law.

Sec. 3-2-12 Waiver of Notice and Hearing.

The Village Board of the Village of Combined Locks may, without any notice or hearing, levy and assess the whole or any part of the cost of any municipal work or improvement as a special

assessment upon the property specially benefited thereby whenever notice and hearing thereon is in writing waived by all the owners of property affected by such special assessment.

Sec. 3-2-13 Assessment Due Date.

The due date of any special assessment levied against property abutting on or benefited by a public improvement may be deferred on such terms and in such manner as prescribed by the Village Board while no use of the improvement is made in connection with the property. Such special assessment may be paid in installments within the time prescribed by the Village Board. Any such special assessments shall be lien against the property from the date of the levy.

Sec. 3-2-14 Costs of Streets, Sewer, Sewer and Water Taps, Grading, Graveling and Paving.

(a) **Initial Installation Costs.**

- (1) The initial installation costs for all streets, whether dedicated or not, in the Village of Combined Locks, as well as the installation of curb and gutter, sidewalks, sewer (sanitary and storm), water systems and taps, graveling and pavement shall be the full responsibility of the adjacent property owners and shall be charged at one percent (1%) or more above the cost to the Village on a front-foot basis, divided by the number of parcels served, or other reasonable basis as determined by the Village Board on a project-by-project basis of such installation except as modified by Subsection (c).
- (2) "Initial installation costs" shall include such costs necessary to improve existing improved and unimproved streets as well as non-existing streets, to comply with the then existing local, state and federal specifications applicable at the time but shall not include replacement of curb and gutter and storm sewer on existing improved streets.
- (3) Regulations regarding the installation of service in new subdivisions are regulated by Title 14 of this Code of Ordinances and any regulation therein shall take precedence over this Section as it relates to new subdivisions.

(b) **Repair and Replacement Costs.** Effective July 1, 2013, repair and replacement of curb and gutter, driveway aprons, asphalt and concrete street surfaces to include chip sealing, and storm sewers, are to be a shared responsibility as follows: twenty percent (20%) of the costs borne by the Village and eighty percent (80%) of the costs are to be borne by properties on both sides of the street, with assessments to be on a front foot basis, divided by the number of parcels served or other reasonable basis as determined by the Village Board on a project-by-project basis.

(c) **Exceptions Noted to Repair and Replacement Costs Under Subsection (b).** Properties in the Coonen Subdivision (lots 1 thru 145), and properties located at 141

Parkway Drive and 143 Parkway Drive are exempt from paying for the initial replacement costs for concrete aprons and sidewalks, in recognition of deterioration of concrete that occurred within one (1) year after initial installation in 2007.

- (d) **Utilities.** All utilities other than streets will be charged at the existing Village rate as determined from time to time by the Village Board.
- (e) **Alternative Method.** As an alternative to Subsections (a) (b) and (c) above, the owners of property adjacent to non-existent streets may install the same, including the utilities, by private contract; such contract must be approved by the Village Board and shall be the same as the Village specifications for streets and utilities.
- (f) **Sidewalks.** All sidewalks shall be the full responsibility of adjacent property owners.

Sec. 3-2-15 Special Charges — Garner's Creek Basin Storm Water Utility.

- (a) **Purpose.**
 - (1) The Village of Combined Locks (hereafter "Village") is one of three communities forming the Garner's Creek Basin Storm Water Utility (hereafter "Utility") for the purpose of storm water management; and
 - (2) The Village Board has determined all properties in the Village will benefit from participation in the Utility; and
 - (3) The Village is required to contribute its share of the costs of the creation and operation of the Utility; and
 - (4) Section 66.62, Wis. Stats., authorizes the Village Board to specially assess for its share of the initial cost and operation of the Utility.
- (b) **Special Charges Imposed.** All properties in the Village shall be specially assessed for the creation and operating cost of the Utility as follows:
 - (1) Charges imposed by the Garner's Creek Basin Storm Water Utility will be apportioned to individual properties within the Village, based on the total number of equivalent runoff units (ERU's) assigned to all of the properties within the Village.
 - (2) The Village shall annually, or at such other intervals determined by the Village Board, specially assess such properties its share of the operational costs of such Utility as a current charge pursuant to Sec. 66.60(16), Wis. Stats.
 - (3) All special assessments described in this Section shall be a lien against the property from the date of the levy.

Chapter 3

Public Records

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Sec. 3-3-1 Definitions.

- (a) **Authority.** Any of the following Village of Combined Locks entities having custody of a Village 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.** That officer, department head, division head, or employee of the Village designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any Village 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.** 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.** The actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) **Actual Cost.** 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 Village 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 receipt therefor to the officer or employee, who shall file said receipt with the Village Administrator. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Village Administrator, 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 Village Administrator to act as the legal custodian.
- (b) Unless provided in Subsection (c), the Village Administrator or the Village Administrator's designee shall act as legal custodian for the Village and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Village Board. The following offices or authorities shall have as a legal custodian of records the individual so named.

Authority	Designated Legal Custodian
General Village Records (including Board Records)	Village Administrator
Fire Department	Fire Chief
Police Department	Chief of Police

- (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 Village Administrator.
- (e) The Village Administrator 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 Village 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-five cents (25¢) to defray the cost of 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 video-tapes, 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 Village 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.

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- (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 Village Board.

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 Village 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) **Specific Records Exempt From Inspection.** As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection and/or copying under this Chapter:

- (1) **Records Specifically Exempted by State or Federal Law.** Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.
- (2) **Investigative Records.** 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 Data.** Computer programs, as defined in Sec. 16.971(4)(c), Wis. Stats., is not subject to examination or copying, but the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection. [Note: The limits to access to computer programs and electronic files are clarified in *WIREData, Inc. v. Village of Sussex*, 2008 WI 69, 310 Wis.2d 397, 751 N.W.2d 736, 05-1473].
- (4) **Trade Secrets.** Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. Per Sec. 134.90(1)(c), Wis. Stats., "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.
- (5) **Identities of Applicants for Public Positions.** The identity of an applicant for a public position other than a local public office may be withheld upon the request of such applicant unless such applicant is a final candidate for that position as defined in Sec. 19.36(7), Wis. Stats.
- (6) **Identities of Law Enforcement Informants.** If a law enforcement agency receives a request to inspect or copy a record that contains information including, but not limited to, a name, address, telephone number, voice recording or handwriting sample which, if disclosed, would identify an informant, the authority shall delete the portion of the record in which the information is contained or, if no portion of the record can be inspected or copied without identifying the informant, shall withhold the record. Sec. 19.36(8), Wis. Stats., provides, however, that the legal custodian of the record may release such information after making a determination that the public interest in allowing a person to inspect or copy such identifying information outweighs the harm done to the public interest by providing such access. "Informant" and "law enforcement agency" are defined in Sec. 19.36(8), Wis. Stats.
- (7) **Employee Personnel Records.** Unless access is specifically or authorized by statute, access is not permitted to personnel records containing the following information, except to the employee or the employee's representative to the extent required under Sec. 103.13, Wis. Stats., or to a recognized or certified collective bargaining representative to the extent required to fulfill a duty to bargain under Ch. 111 or pursuant to a collective bargaining agreement under Ch. 111, Wis. Stats.:

- a. Information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or social security number of an employee, unless the employee authorizes the authority to provide access to such information.
 - b. Information relating to the current investigation of a possible criminal offense or possible misconduct connected with employment by a municipal employee prior to disposition of the investigation.
 - c. Information pertaining to an employee's employment examination, except an examination score if access to that score is not otherwise prohibited.
 - d. Information relating to one (1) or more specific employees that is used by the employer for staff management planning, including performance evaluations, judgments, or recommendations concerning future salary adjustments or other wage treatments, management bonus plans, promotions, job assignments, letters of reference, or other comments or ratings relating to employees.
- (8) **Records Containing Personal Information of an Individual Holding a Local or State Public Office.** Unless access is specifically authorized or required by state statute, an authority shall not provide access to records, except to an individual to the extent required under Sec. 103.13, Wis. Stats., containing information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or social security number of an individual who holds a local or state public office, unless the individual authorizes the authority to provide access to such information. This limitation does not apply to the home address of an individual who, as a condition of employment, is required to reside in a specified location.
- (9) **Personally Identifiable Information Relating to Certain Employees.** Unless access is specifically authorized or required by statute, an authority shall not provide access to a public record prepared or provided by an employer performing work on a project to which Sections 66.0903, 66.0904, 103.49, or 103.50, Wis. Stats., applies, or on which the employer is otherwise required to pay prevailing wages, if that record contains the name or otherwise personally identifiable information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information. "Personally identifiable information" does not include an employee's work classification, hours of work, or wages or benefit payments received for work on such a project.
- (10) **Financially Identifying Information.** An authority shall not provide access to personally identifiable data that contains an individual's account or customer number with a financial institution including credit card numbers, debit card numbers, checking account numbers, or draft account numbers, unless specifically required by law.
- (b) **Public Library Circulation Records.** As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Chapter.

- (c) **Assessor's Income and Expense Records.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Sec. 70.47(7)(af), Wis. Stats., or any successor statute, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and by the Board of Review in performance of its official duties); or pursuant to the order of a court. Income and expense information provided to the Assessor under Sec. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Sec. 70.47(7)(af), Wis. Stats., not subject to the right of insertion and copying under Sec. 19.35(1), Wis. Stats.
- (d) **Municipal Utility Customer Information.**
- (1) **Restrictions on Access to Customer Information; Exemptions.** Pursuant to Sec. 196.137(2), Wis. Stats., a municipal utility shall not release customer information to any person except with the prior consent of the customer. Customer information is not subject to inspection or copying under Sec. 19.35, Wis. Stats. The following are exceptions to this prohibition where municipal utility customer information may be released to the following parties without prior consent from the utility customer:
- a. Agents, vendors, partners, and affiliates of the municipal utility that are engaged to perform any services or functions for or on behalf of the utility. This may include other municipal departments.
 - b. Transmission and distribution utilities and operators within whose geographic service territory the customer is located.
 - c. The Wisconsin Public Service Commission (PSC) or any person whom the PSC authorizes by order or rule to receive customer information.
 - d. An owner of a rental dwelling unit to whom the municipal utility provides notice of past due charges per Sec. 66.0809(5), Wis. Stats.,
 - e. A municipal security purchaser or investor in order to comply with security disclosure obligations;
 - f. A title agent, insurer, lender, mortgage broker or attorney in connection with the preparation of real estate closing documents;
 - g. A lender or prospective purchaser in connection with the foreclosure of a property;
 - h. An owner of real property provided with municipal utility service or the owner's designated agent; or
 - i. Any person who is otherwise authorized by law to receive customer information.
- (2) **Definitions.** The following definitions shall be applicable in this Subsection:
- a. "Customer information" means any information received from municipal utility customers which serves to identify customers individually by usage or account status.

- b. "Municipal utility" has the meaning given in Sec. 196.377(2)(a)3, Wis. Stats.
- (e) **Miscellaneous Grounds for Records Access Denial.** 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 municipal attorney, may deny the request, in whole or part, only if the legal custodian determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. In addition to specific nondisclosure records specified in this Section, general examples of matters involving certain official closed meeting minutes or sensitive internal municipal investigative matters for which disclosure may be refused include, but are not limited to, the following:
- (1) **Quasi-Judicial Hearing Deliberations.** Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of deliberations concerning a case which was the subject of any judicial or quasi-judicial hearing or trial before that governmental body.
 - (2) **Employment Deliberations Records.** Pursuant to Sec. 19.85(1)(b), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation determination, performance or discipline of any municipal officer or employee, or the investigation of charges against a municipal officer or employee, unless such officer or employee consents to such disclosure.
 - (3) **Crime Prevention Strategies.** Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
 - (4) **Records Pertaining to Competitive or Bargaining Matters.** Pursuant to Sec. 19.85(1)(e), Wis. Stats., records of current deliberations or negotiations on the purchase of property for the municipality, investing of municipal funds, or other municipal business whenever competitive or bargaining reasons require nondisclosure.
 - (5) **Sensitive Personal Information.** Pursuant to Sec. 19.85(1)(f), Wis. Stats., medical, financial, social or personal histories or disciplinary data for 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.
 - (6) **Privileged Communications With Legal Counsel.** Pursuant to Sec. 19.85(1)(g), Wis. Stats., records of current deliberations which involve communications between legal counsel for the municipality and any official, officer, agent or employee of the municipality when legal advice being rendered concerning strategy with respect to current litigation in which the municipality or any of its officials, officers, agents or employees is or is likely to become involved, or communications with are privileged under Sec. 905.03, Wis. Stats.
 - (7) **Ethics Opinions.** 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.
 - (8) **Certain Acts by Businesses.** Pursuant to Sec. 19.85(1)(i), Wis. Stats., records of deliberations considering any or all matters related to acts by businesses under Sec.

560.15, Wis. Stats., which, if disclosed to the public, could adversely affect the business, its employees or former employees.

- (f) **Redacting.** If a municipal 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 legal custodian of the record shall confer with the municipal attorney prior to releasing any such record and shall follow the guidance of the municipal attorney when separating out the exempt material. If, in the judgment of the legal custodian and the municipal 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) Village 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 Department of Revenue 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) Village 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) Village 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 Village Board 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 Village 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 Village may be destroyed, erased or reused no sooner than ninety (90) days after the minutes of the meeting have been approved and posted/published, if the purpose of the recording was to make minutes of the meeting.

Sec. 3-3-8 Preservation through Microfilm.

Any Village officer or the director of any department or division of Village government may, subject to the approval of the Village Administrator, 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 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 Sections 3-3-4 through 3-3-6 of this Chapter.

Sec. 3-3-9 Disposition of Obsolete Police Department or Municipal Court Records.

Village officers are empowered to destroy the following Police Department or municipal court records as provided below:

- (a) **Transcripts or Tape Recordings of Municipal Court Trials.** Audio tape recordings of trials or juvenile matters in municipal court shall be kept until the time has expired for taking an appeal of such matters to the Circuit Court for Outagamie County. Upon the expiration of such period, Village officers are empowered to dispose of, erase, destroy or reuse any such audio tapes; and to destroy any written transcript made from such tapes.
- (b) **Municipal Court or Traffic Ordinance Violation Case Files.** All court papers or written court records in the possession of the municipal court or the Police Department in proceedings commenced by the issuance of municipal court citations or pleadings shall be kept for six (6) years after the entry of final judgment.

Chapter 4

Disposal of Lost, Abandoned and Surplus Property

- 3-4-1** Disposal of Surplus Village Property
3-4-2 Lost and Abandoned Property

Sec. 3-4-1 Disposal of Surplus Village Property.

(a) Definitions.

- (1) "Surplus Village Property" is that property which is owned by the Village of Combined Locks and which has no further usefulness to the Village. 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 Village property and no probable future function exists for it; or
 - b. The Village 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 Village property shall not include property which is obtained by the Village as a result of abandonment or loss by the property's original owner. Surplus Village property shall not include items of property which are traded in for newer items.

(b) Determination of Surplus Village Property.

- (1) Whenever an item of Village property is determined to be surplus Village property on the basis that the Village no longer performs the service for which the item was purchased, the Village Administrator shall determine whether or not the item is surplus Village property.
- (2) Whenever the fair market value of the item is more than Five Thousand Dollars (\$5,000.00), the Village Administrator shall determine whether or not the item is surplus Village property.

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

- (1) Whenever the Village Administrator determines that an item of property is surplus Village 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 Village Administrator has determined, pursuant to the previous Subsection, that the item is surplus Village property, the department head responsible for the items shall dispose of the property by:
 - a. Donation to a nonprofit organization within the Village 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 Village Administrator. 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 Village. In the event no bids are received, the item shall be disposed of as directed by the Village Administrator.
- (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 advertised once in a newspaper or other publication of general publication in the community.
- (5) Whenever the fair market value of an item is Five Hundred Dollars (\$500.00) or less and the Village Administrator has determined, pursuant to the previous Subsection, that it is surplus Village property, the item shall be either disposed of as set forth in Subsection (c)(2) above or destroyed.

(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 Village Administrator may dispose of Village property which is not surplus Village property.
- (2) Whenever this Section provides for an auction or other disposition of any property, the Village Administrator 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 Village labor and the use of Village property, do not exceed the payment received by the Village from the auction or sale of the property.

Sec. 3-4-2 Lost and Abandoned Property.

(a) Village Custody of Lost or Abandoned Property.

- (1) Property which appears to be lost or abandoned, discovered by officers or turned in to the Chief of Police by citizens shall be disposed of according to this Section.
- (2) Lost and abandoned property will be examined by the Chief of Police for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Chief of Police to attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by the Chief of Police.
- (3) No Village employee 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.
- (4) The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners.
- (5) No Village employee shall receive any lost, stolen, abandoned or other unclaimed property from the Chief of Police, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain with the Village Administrator.

(b) Disposal Procedures.

- (1) **Classes of Property.** All property which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is usable for Village operations, the property need not be sold at auction, but may become the property of the Village.
 - a. **Vehicles.** Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.
 - b. **Intoxicating Liquor and Fermented Malt Beverages.** Intoxicating liquor and fermented malt beverages shall be destroyed.
 - c. **Firearms, Ammunition and Explosives.** Firearms or ammunition shall be returned to their rightful owner, destroyed, or transferred to the State Crime Laboratory, the division of law enforcement services of the Department of Justice, the Federal Bureau of Investigation or the Alcohol, Tobacco and Firearms bureau of the U.S. Department of Treasury. Any explosive, flammable, or other material proving a danger to life or property may be disposed of immediately upon taking possession thereof. The Chief of Police and the Fire Chief, after consulting with the County Sheriff's Department, are hereby authorized to determine the disposal procedure, provided, however, that any such procedure will attempt to return to its rightful owner any such material which appears to have been stolen.
 - d. **Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less.** An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property

- which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
- e. **Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00).** An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
 - f. **Illegal Property.** Property which cannot be legally possessed shall be destroyed.
- (2) **Disposal by Auction or Sealed Bid.**
- a. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be advertised once in a newspaper or other publication of general circulation in the Village a notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the Village and the amount of the bid be forfeited to the Village.
 - b. Any Village official selling property under this Section shall maintain for two (2) years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and the name and address of the person acquiring the property.
- (3) **Lost Property.** Property which is found by persons and delivered to the Chief of Police for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he may claim ownership of said property. The Chief of Police shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any Village employee finding property in the regular course of his employment.
- (4) **Payment to Village Treasury.** All sums received from the sale of property under this Section shall be paid to the Village Treasury.

State Law Reference: Sec. 66.28, Wis. Stats.

Chapter 5

Hotel–Motel Room Tax

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Sec. 3-5-1 Definitions.

The following definitions shall be applicable in this Chapter:

- (a) **Hotel or Motel.** A building or group of buildings in which the public may obtain accommodations for a consideration including, without limitation, such establishments as inns, motels, hotels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other 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 hospitals, sanitoriums, 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 and associations inured to the benefit of any private shareholder or individual.
- (b) **Gross Receipts.** Has the meaning as defined in Sec. 77.51(11)(a), (b) and (c), Wis. Stats., insofar as applicable.
- (c) **Transient.** 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; Use of Tax Funds.

- (a) Pursuant to Sec. 66.75, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transient persons by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public,

irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of three percent (3%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sale tax imposed by Sec. 77.52(2), Wis. Stats. The proceeds of such tax shall be remitted quarterly to the Administrator, or his/her designee.

- (b) The Administrator, or his/her designee, shall direct five percent (5%) to the general fund, with the balance of the proceeds directed to the Fox Cities Convention and Tourism Bureau to be used for the promotion of the Fox Cities as a convention location and tourist area.

Sec. 3-5-3 Administration; Filing Requirements.

- (a) This Chapter shall be administered by the Village Administrator. The tax shall be payable quarterly and shall be due on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Village Administrator 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 room 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 Village Administrator deems necessary. Every person required to file such quarterly return shall, with his/her first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within ninety (90) days of the close of each such calendar or fiscal year.
- (b) 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 Village Administrator requires. Such annual returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath. The Village Administrator may, for good cause, extend the time of filing any return, but in no event longer than one (1) month from the filing date.
- (c) Every person furnishing rooms or lodging under Section 3-5-2 shall file with the Village Administrator an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Village Administrator and shall set forth the name under which the applicant transactor intends to transact business, the location of his/her place of business, and such other information as the Village Administrator 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 the Village Administrator an initial fee of Two Dollars (\$2.00) for each permit.
- (d) After compliance with Sections 3-5-3(c) and 3-5-7 by the applicant, the Village Administrator shall grant and issue each applicant a separate permit for each place of business within the Village of Combined Locks. 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.
- (e) When any person fails to comply with this Chapter, the Village Administrator may, upon ten (10) days notification and after affording such person the opportunity to show cause why his/her permit should not be revoked, revoke or suspend any or all of the permits held by such person. The Village Administrator shall give to such person written notice of the suspension or revocation of any of his/her permits. The Village Administrator 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 Chapter. A fee of Two Dollars (\$2.00) shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.
 - (f) If any person liable for any amount of tax under this Chapter sells out his/her business or stock of goods or quits the business, his/her successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the Village Administrator that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this Chapter fails to withhold such amount from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him/her to the extent of the price of the accommodations valued in money.

Sec. 3-5-4 Audit.

- (a) The Village Administrator may, by office audit, determine the tax required to be paid to the Village or the refund due to any person under this Chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of the other information with the Village Administrator's possession. One or more such office audit determination may be made of the amount due for any one or for more than one (1) period.
- (b) The Village Administrator may, by field audit, determine the tax required to be paid to the Village or the refund due to any person under this Chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Village Administrator's possession. The Village Administrator is authorized to examine and inspect the books, records, memoranda, and property of any person in order to verify that the tax liability of that person or another person. Nothing herein shall prevent the Village Administrator from making a determination of tax at any time.

Sec. 3-5-5 Estimate Upon Failure to File a Return.

If any person fails to file a return as required by this Chapter, the Village Administrator shall make an estimate of the amount of gross receipts under Section 3-5-2. Such estimate shall be

made for the period from which such person failed to make a return and shall be based upon any information which is in the Village Administrator's possession or may come into his/her possession. On the basis of this estimate, the Village Administrator shall compute and determine the amount required to be paid to the Village, adding to the sum arrived at a penalty equal to ten percent (10%) thereof. One or more such determinations may be made for one or more than one (1) period.

Sec. 3-5-6 Interest on Unpaid Taxes.

- (a) All unpaid taxes under this Chapter 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 Village Administrator. 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 following 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 Village Administrator determines that any over payment 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.
- (b) Delinquent tax returns shall be subject to a Ten Thousand Dollar (\$10,000) late filing fee. The tax imposed by this Chapter shall become delinquent if not paid.
 - (1) In the case of a timely filed return, within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one has been granted.
 - (2) In the case of no return filed or a return filed late, by the due date of the return.
- (c) 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 any 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. 3-5-7 Security.

To protect the revenue of the Convention and Tourism Bureau, the Village Administrator may require any person liable for the tax imposed by this Chapter to place with the Office of Village Administrator, before or after a permit is issued, such security, not in an excess of an amount equal to the maximum possible revenue to be derived from said property per quarter of operation to be determined by the Village Administrator. If any taxpayer fails or refuses to place such

security the Village Administrator may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this Chapter, the Village Administrator may, upon ten (10) days notice, recover the taxes, interest and penalties from the security placed with the Village Administrator by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security.

Sec. 3-5-8 Records.

- (a) Every person liable for the tax imposed by this Chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent information essential to the proper recording and payment of said tax.
- (b) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Village Administrator are deemed to be confidential, except the Village Administrator 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) Officers, employees, or agents of the Village as may be necessary to enforce collection.

Sec. 3-5-9 Confidentiality of Records.

No person having an administrative duty under this Chapter shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this Chapter, or the amount or source of income, profits, losses, expenditures, or any particular 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 Section 3-5-8(b).

Sec. 3-5-10 Penalty.

Any person who is subject to the tax imposed by this Chapter who fails to obtain a permit as required in Section 3-5-3(c) or who fails or refuses to permit the inspection of his/her records by the Village Administrator after such inspection has been duly requested by the Village Administrator, or who fails to file a return as provided in this Chapter, or who violates any provision of this Chapter, shall be subject to a forfeiture not to exceed Two Hundred Dollars (\$200.00). Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

