

TITLE 3

Finance and Public Records

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Finance

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Sec. 3-1-1 Payment of Obligations Owed to the City; Reimbursement of Collection Costs.

(a) **Form of Payment.**

- (1) **Types of Payment.** Except as otherwise provided in Subsection (a)(2) below, payment of any statement, obligation or liability owed or payable to the City of Owen

may be made by cash, check, money order, draft or other order of payment. Any check, money order, draft or other order of payment tendered to the City Clerk-Treasurer or designee in payment of a statement, obligation or liability which shall be found to be post-dated shall be refused by the Clerk-Treasurer or designee. The Clerk-Treasurer shall deposit all funds received and may not hold or otherwise fail to deposit the same with the next scheduled deposit to the City's depository account(s).

- (2) **Situations When Cash or Other Surety Payment Required.** The City Clerk-Treasurer or designee may require that a statement, obligation or liability owed or payable to the City of Owen be paid in cash or other surety payment (money order or certified cashier's check) if the person had at any time in the last twelve (12) months tendered to the City, or any department or agency thereof, a check, draft or order payment found to be worthless or with account insufficient funds and for which a service fee was imposed pursuant to Subsection (b) below.
- (b) **Insufficient Funds Checks; Reimbursement of Collection Costs.**
- (1) **Fee.** There shall be a fee as prescribed in Section 1-3-1 for processing checks made payable to the City of Owen that are returned because of insufficient funds in the account in question.
 - (2) **Collection of Worthless Checks.** In any civil action brought by the City for the purpose of collecting a worthless check, draft or order of payment, the maker or drawer shall be liable to the City, in addition to the amount owing upon such check, draft or order, for actual damages and pecuniary loss as defined in Sec. 943.24, Wis. Stats. The maker or drawer shall also be liable for any court cost, bank fees, collection costs and reasonable attorney's fees incurred by the City of Owen.
 - (3) **Payment of Fees and Damages.** The service fee, bank fees, court costs, collection fees, reasonable attorney's fees, pecuniary loss and actual damages, in addition to the amount owing upon such check, draft or order, shall be collected in the same manner as any other indebtedness due the City. Any receipt theretofore given in reliance upon a check, draft or order found to be worthless shall be null and void and no other receipt shall be given for the payment of the original indebtedness until the service fees and other charges set forth in this Section have also been paid.

Sec. 3-1-2 Receiving Money; Receipt for Same.

- (a) The City Clerk-Treasurer or his/her 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 or his/her deputies shall make out a receipt, or provide some other means of

showing payment, for the money so received. The City Clerk-Treasurer or his/her deputies 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 shall be safeguarded in such manner as the Common Council shall direct.

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

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

Billings by the City of Owen may be paid within thirty (30) days after billing without penalty or interest. Outstanding accounts receivable that are unpaid as of October 1 shall be mailed a payment reminder. Bills remaining unpaid on or before the first (1st) day of November shall have added to the total amount due an administrative charge of ten percent (10%) and the updated outstanding amount shall be entered on the tax roll as a special charge and become a lien upon real estate.

Sec. 3-1-4 Public Depositories.

- (a) **Public Depositories Designated.** 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. Designated public depositories are:
- (1) State Local Government Investment Pool.
 - (2) Community Bank of Central Wisconsin.
 - (3) (Optional designation).
- (b) **Collateralization of Depository Funds.** Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the City's deposit. A maximum of Five Hundred Thousand (\$500,000.00) in City funds may be deposited at any one time in any Council-authorized depository, except as otherwise provided by the Common Council. Collateralization may be required by the Council for any Council-approved depositing of funds in excess of Five Hundred Thousand (\$500,000.00) Dollars.

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

Cross-Reference: Section 3-1-19.

Sec. 3-1-5 Claims Against City.**(a) Payment of Claims.**

- (1) Payment of claims hereunder may be made from the City Treasury after the City Clerk-Treasurer audits and approves each claim as a proper charge against the Treasury, and endorses his or her approval on the claim after having determined that the following conditions have been complied with:
 - a. That the funds are available thereof for pursuant to the budget approved by the Common Council;
 - b. That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission;
 - c. That the item or service has been actually supplied or rendered in conformity with such authorization;
 - d. That the claim is just and valid pursuant to law.
 - e. That the City Clerk-Treasurer has the authority to pay routine claims such as insurance or utility bills up to Five Thousand Dollars (\$5,000.00); [routine meaning four (4) times or more per year] without prior Common Council approval, provided that the second signatory also signs such checks. In such instances, the Mayor's signature is affixed to checks using the Mayor's facsimile signature per Section 3-1-12, countersigned by the City Clerk-Treasurer or Deputy Clerk-Treasurer.
- (2) The City Clerk-Treasurer may require the submission of such proof and evidence to support the foregoing as in his/her discretion he/she may deem necessary. The City Clerk-Treasurer also has the right to request Common Council approval on any claim.

(b) Report to the Common Council. The City Clerk-Treasurer shall file with the Common Council a list of the claims approved, showing the date paid, name of claimant, purpose and 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 City Clerk-Treasurer in time for payment on the regular pay day. The City Clerk-Treasurer may also immediately pay non-discretionary routine bills, such as utilities statements, or bills for which there is a late payment penalty.**(d) Outstanding Checks Procedures.** The following procedures are to be followed for outstanding checks:

- (1) The City, after carrying a vendor check for ninety (90) days, will:
 - a. Notify payee.
 - b. If the check has been lost, a stop payment will be placed at the bank and a new check will be issued.
 - c. A stop payment will be issued on all vendor checks dated over twelve (12) months.

- (2) All payroll checks are automatically void if not cashed within ninety (90) days of issue and all other unprocessed checks shall be void after twelve (12) months.

State Law Reference: Secs. 61.51, 66.0607 and 66.0609, Wis. Stats.

Sec. 3-1-6 Temporary Investment of Funds Not Immediately Needed.

The City Clerk-Treasurer may invest any City funds not immediately needed, pursuant to Secs. 66.0603 and 219.05, Wis. Stats.

State Law Reference: Secs. 66.0604 and 219.05, Wis. Stats.

Sec. 3-1-7 Duplicate Treasurer's Bond Eliminated.

- (a) **Bond Eliminated.** The City of Owen elects not to give the bond on the City Clerk-Treasurer as provided for by Sec. 70.67(1), Wis. Stats.
- (b) **City Liable For Default of Clerk-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. 3-1-8 City Budget.

- (a) **Departmental Estimates.** Annually, at a time specified by the Mayor, the City Clerk-Treasurer shall provide a statement of disbursements made to carry out the powers and duties of each 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 department head, 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. Department heads will provide the Clerk-Treasurer with a recommended budget estimate for their department for the ensuing 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) **Preparation of Proposed Budget.**
- (1) **Preparation.** The Finance Committee, with the assistance of the City Clerk-Treasurer, shall annually prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting City affairs for the ensuing fiscal year.

- department head, recommend a budget amount for such department or activity.
- (c) **Proposed Budget.** On or before November 1, the Common Council shall prepare and submit for consideration a proposed budget presenting a financial plan for conducting the affairs of the City of Owen 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) 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.
 - (2) 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.
 - (3) A majority vote of the Common Council is required to adopt the proposed budget.

State Law Reference: Section 62.12, Wis. Stats.

Sec. 3-1-9 Changes in Budget.

The Common 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 of Owen.

Sec. 3-1-10 City Funds to be Spent in Accordance with Appropriation.

No money shall be drawn from the treasury of the City of Owen, 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. 3-1-11 Fiscal Year.

The calendar year shall be the fiscal year.

Sec. 3-1-12 Facsimile Signatures.

In lieu of the personal signatures of the Mayor and Clerk-Treasurer, there may be affixed on checks the facsimile signatures of such persons adopted by them and approved by such official, 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. Such officials shall file with the City a statement authorizing such limited use of facsimile signatures. The City of Owen elects to only use the Mayor's facsimile signature with payment checks.

Sec. 3-1-13 Statement of Real Property Status.

The City Clerk-Treasurer and his/her deputies 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, floodplain status, violations of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. A minimum of one (1) business day is required for preparation of a statement of real property status. There shall be a fee as prescribed in Section 1-3-1 for compiling such information, plus an additional fee as prescribed in Section 1-3-1 for facsimile transmissions.

Sec. 3-1-14 Annual Audits.

A firm of certified public accountants licensed under Ch. 442, Wis. Stats., 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 financial accounts, and to assist the City 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 financial accounts audited may, in addition to the City financial records of the office of the City Clerk-Treasurer, include the City's financial accounts, the City's public utilities, Police Department records, and the accounts of any other boards, commissions, officers or employees of the City handling City monies.

State Law Reference: Sec. 66.0605, Wis. Stats.

Sec. 3-1-15 Liability of the City for Acts of Agents.

No agent of the City of Owen having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the City or incur any indebtedness for which the City may become liable without approval of the Common Council. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the City 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 City Clerk-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

Sec. 3-1-16 Bid Solicitation Procedures.

(a) **Definitions.**

- (1) **Verbal Quotation Form.** The City may solicit verbal quotations on items the City purchases, which are Twenty-five Thousand Dollars (\$25,000.00) or less. 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 is used for the purchase of goods and services in an amount Twenty-five Thousand Dollars (\$25,000.00) or less.
- (3) **Formal Bid.** The formal bid procedure is used for purchasing goods and services in an amount over Twenty-five Thousand Dollars (\$25,000.00), 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 and including Twenty-five Thousand Dollars (\$25,000.00) shall be made by written quotation, telephone quotation or formal bid. Purchases over Twenty-five Thousand Dollars (\$25,000.00), pursuant to Subsection (a) above, shall be made by formal bid unless exempted from it by action of the Common Council.
- (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 City Clerk-Treasurer and returned to and analyzed by the City Clerk-Treasurer. 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 City, 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 City Clerk-Treasurer shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.
- (c) **Blanket Purchase Orders.**
 - (1) Upon authorization by the Common Council, the City Clerk-Treasurer may issue blanket purchase orders to those few merchants from whom many repetitive purchases are made as supplies are required.
 - (2) The Common Council shall determine the need to use a blanket purchase order procedure.
 - (3) The bidding procedure for blanket purchase orders may follow the procedures used for other goods and services.
 - (4) After a vendor has been selected, the using department or departments shall use the same purchase order number on all purchases made under the blanket purchase order. The Common Council shall authorize the individual or individuals who shall have the authority to sign for purchases under the blanket purchase order procedure.

Sec. 3-1-17 Special Assessment for Delinquent Utility Bills.

- (a) In addition to other methods provided by law, it is hereby provided that special assessments for delinquent utility bills may be levied in accordance with the provisions of this Section, which are hereby adopted pursuant to Sec. 66.0809, Wis. Stats.
- (b) Delinquent utility bills and service charges shall be levied as a special assessment against the real property, shall become a lien thereon, and placed on the tax roll with the same effect as other City taxes unless the Common Council otherwise determines after notice and opportunity to be heard as hereinafter set forth.
- (c) Charges for the following services (representative) rendered by the City of Owen and the City public utilities shall be paid within twenty (20) days of the date of billing:
 - (1) Snow and ice removal.
 - (2) Weed elimination.
 - (3) Garbage and refuse collection, disposal and landfill dumping fees.
 - (4) Repair of sidewalks, curb and gutter.
 - (5) Charges for water and sewer service.
- (d) If the amounts due to the City of Owen for services listed in Subsection (c)(1) through (4) are not paid when due, the City Clerk-Treasurer shall send a notice of the delinquent bill to the customer and to the property owner by mail.
- (e) If the amount due to City utilities for services listed in Subsection (c)(5) is not paid when due, the City utilities shall send a notice or deliver a doorway notice of the delinquent bill to the customer and to the property owner pursuant to PSC 113.132 and 113.133, Wis. Adm. Code. If the bill is still delinquent by the month of October of the billing year, the

City utilities shall send a notice of the delinquent bill to the customer and the property owner by certified mail.

- (f) The notice referred to in Subsection (d) shall contain the following statement:

You are entitled to a hearing before the Common Council, or committee thereof, of the City of Owen to dispute the amount of this charge. You must request this hearing by notifying the City Clerk-Treasurer in writing within ten (10) days of the date of this notice.

- (g) The notice sent by mail referred to in Subsection (e) shall contain the following statement:

You are entitled to a hearing before the Common Council, or committee thereof, of the City of Owen to dispute the amount of this charge. You must request this hearing by notifying the City Clerk-Treasurer in writing within ten (10) days of the date of this notice.

- (h) In the event of a request for hearing, the City Clerk-Treasurer shall set the date and time for hearing upon receiving a written request under Subsections (f) or (g). This hearing shall be held before the Common Council, or committee thereof, for the City of Owen.
- (i) At the time of the hearing referred to in Subsection (h), the Common Council, or committee thereof, shall hear all evidence brought before it concerning the correctness of the amount billed by the City of Owen in accordance with this Section. At the conclusion of this hearing, the Common Council, or committee thereof, shall decide the amount due the City, and all parties in attendance shall be notified of the decision.
- (j) If the amount determined to be due to the City after the hearing referred to in Subsection (i) is not paid within five (5) days from the date of the Council's or committee's decision, then this amount shall become a lien upon the real estate served by the services referred to in Subsection (c). This shall be accomplished pursuant to the power granted to the City of Owen by Secs. 66.0627 and 66.0809, Wis. Stats.
- (k) If a hearing is not requested in accordance with this Section, the amount due the City of Owen or the City public utilities shall become a lien upon the real estate served by the services referred to in Subsection (c) upon the expiration of twelve (12) days from the mailing of the notice referred to in Subsections (f) and (g).

Sec. 3-1-18 Delinquent Personal Property Taxes.

- (a) Pursuant to the authority of Sec. 74.80(2), Wis. Stats., the City of Owen hereby imposes a penalty of one percent (1%) per month or fraction of a month, in addition to the interest prescribed by Sec. 74.80(1), Wis. Stats., on all overdue or delinquent personal property

taxes retained for collection by the City or eventually charged back to the City by the County for purposes of collection under Sec. 74.31, Wis. Stats.

- (b) This penalty of one-half percent (0.5%) per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent.

Sec. 3-1-19 Policy for Public Deposits and Investments.

(a) **Purpose.**

(1) **Purpose; Establishment of Policies.** Cash and investments generally represent the largest asset on the City's balance sheet, and the City frequently has cash available for short-term, intermediate and long-term investments. Therefore, it is important that the City establish a policy to ensure continuous prudent investment of available City funds. It is in the interest of the City of Owen to adopt a policy to insure continuous prudent deposits and investments of available City funds. The Common Council of the City of Owen establishes the following policies in the public interest for the deposit and investment of available City funds.

(2) **Objectives.** The primary objectives, in priority order, of the City's investment activities shall be:

- a. **Safety.** Safety in principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the City will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.
- b. **Liquidity.** The City investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
- c. **Return on Investments.** The City investment portfolio shall be designated with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraint and cash flow characteristics of the portfolio.

(b) **Public Depositories.**

(1) **Depositaries.** The Common Council shall, at its annual organization meeting by ordinance or resolution, designate one (1) or more public depositories, organized and doing business under the laws of this state or federal law, and located in Wisconsin, in which the City Clerk-Treasurer shall deposit all public monies received by her/him.

(2) **Limitations.** The resolution or ordinance designating one (1) or more public depositories shall specify whether the monies shall be maintained in time deposits subject to the limitations of Sec. 66.0603(1m), Wis. Stats., demand deposits or savings deposits, and whether a surety bond or other security shall be required to be furnished under Sec. 34.07, Wis. Stats., by the public depository to secure the repayment of

such deposits. Not more than Five Hundred Thousand Dollars (\$500,000) shall be deposited in any one (1) public depository, unless specifically authorized by the Common Council; however, there will be no deposit limit on funds deposited in the Wisconsin Local Government Pooled Investment Fund.

- (3) **Deposits.** The City Treasurer shall deposit public monies in the name of the City of Owen in such public depositories designated by the Common Council and subject to the limitations hereinabove set forth.
 - (4) **Withdrawals.** Withdrawals or disbursements by the City Clerk-Treasurer of monies deposited in a public depository shall be made as provided by Sec. 66.0607, Wis. Stats. The City Clerk-Treasurer is authorized, at her/his discretion, to process periodic payments through the use of money transfer techniques as set forth in Sec. 66.0607, Wis. Stats.
- (c) **Investment Management.**
- (1) **Management.** Authority to manage the City's investment program is derived from the Common Council. Management responsibility for the investment program is hereby delegated to the City Clerk-Treasurer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of the subordinate officials, and their procedures in the absence of the City Clerk-Treasurer. Subject to the provisions of this policy, the City Clerk-Treasurer shall have management of and discretion in the investment of all City funds that are not immediately needed and are available for investment.
 - (2) **Intent.** It is the intent of the Common Council that the City Clerk-Treasurer utilize a wise and prudent cash management system within the level of her/his expertise in such a manner to insure maximum investment earnings, while at the same time be able to respond promptly to authorized expenditures. Safety, liquidity and yield will be the prime requisites for the investment of City funds.
 - (3) **Scope.** This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.
 - (4) **Responsibility.** In exercising her/his investment responsibilities, the City Clerk-Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity, having the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.
 - (5) **Ethics and Conflicts of Interest.** City officials and employees involved in the investment process shall disclose personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall

disclose to the City Clerk-Treasurer and Common Council any material financial interest in financial institutions that conduct business within their jurisdiction.

(d) **Investment Types.** The City Clerk-Treasurer is authorized and directed to utilize investment options as set forth within these guidelines, and that the City Clerk-Treasurer shall take into consideration the following factors which are listed in order of priority to the investment decision:

- (1) **Certificates of Deposit.** City funds may be invested in certificates of deposit maturing within three (3) years or less from the date of investment issued by any banks, savings and loan associations or credit unions which are authorized to transact business in the State of Wisconsin. The financial institutions must have been designated as a public depository of the City by resolution or ordinance of the Common Council.
- (2) **Government Bonds and Securities.** City funds may be invested in United States government bonds or securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, bonds or securities which are obligations of any agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. The securities must be purchased through financial institutions authorized to conduct business in the State of Wisconsin and placed in safekeeping in a segregated account in the City's name at any designated public depository or approved financial institution.
- (3) **Government Investment Pool.** City funds may be invested in the Wisconsin Local Government Pool Investment Fund without restriction as to the amount of deposit or collateralization.
- (4) **Repurchase Agreements.** City funds may be invested in repurchase agreements, in financial institutions authorized to conduct business in the State of Wisconsin. Repurchase agreements can only be made in securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, securities which are obligations of an agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. Securities purchased by a repurchase agreement must be placed in safekeeping in a segregated account in the City's name at any designated public depository or approved financial institution.
- (5) **Wisconsin Investment Trust.** City funds may be invested in the Wisconsin Investment Trust without restrictions as to the amount of deposit or collateralization.
- (6) **Savings Deposit.** City funds may be temporarily invested in savings deposits.
- (7) **Securities.** The City Clerk-Treasurer may invest in private securities which are senior to, or on a parity with, a security of the same issuer which is rated highest or second highest by Moody's Investors Service, Standard & Poor's Corporation or other similar nationally recognized rating agency.

(e) **Safety.**

- (1) In order to safeguard investments and deposits, the City shall acquire of each public depository its annual financial statements and evaluate such statements as to the financial soundness of the depository. Also to be reviewed are other pertinent financial information filed with regulatory agencies.
- (2) The City shall require, when investing in repurchase agreements, that collateral be pledged by the depository in an amount equal to or greater than the amount of the repurchase agreements the City has with such depository. In excess of FDIC coverage, the collateral shall be direct obligations of the United States, or of its agencies if the payment of principal and interest is guaranteed by the federal government, or obligations of the State of Wisconsin, or of the City of Owen. Evidence of such collateral shall be provided by the depository.
- (3) Consideration shall also be given to the total amount of existing City funds which are already in such depository and/or the capacity of the depository to handle the size of the deposit or investment with consideration of federal depository insurance and State of Wisconsin Guarantee Fund requirements. The City will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than fifty percent (50%) of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

(f) **Liquidity.**

- (1) The maturity of any investment shall be determined by analyzing the following factors:
 - a. Immediate cash requirements.
 - b. Projected expenditures.
 - c. Available funds on hand.
 - d. Maturing investments.
 - e. Anticipated revenues.
- (2) Investments shall not extend beyond any recognized unfunded cash needs of the City. Major consideration of maturity dates should be given to requirements of the payroll, debt service, and the bi-monthly bills and claims.

(g) **Yield.**

- (1) Yield shall be the final determining factor of the investment decision.
- (2) Bids shall be required of all investments that exceed both One Hundred Thousand Dollars (\$100,000) and a thirty (30) day or longer maturity date. A minimum of three (3) bids from the City's public depository list shall be acquired. Exceptions to the bid process include only the purchase of obligations of the U.S. Treasury and deposits in the Wisconsin Local Government Investment Pool, which shall be registered in the City of Owen's name.

(h) **Miscellaneous.**

- (1) **Liability.** Notwithstanding any other provision of law, the City Clerk-Treasurer who deposits public monies in any public depository, in compliance with Sec. 34.05, Wis.

Stats., is, under the provisions of Sec. 34.06, Wis. Stats., relieved of any liability for any loss of public monies which results from the failure of any public depository to repay to the public depositor the full amount of its deposits, thus causing a loss as defined in Sec. 34.01(2), Wis. Stats.

- (2) **Definitions.** Words or phrases shall, insofar as applicable, have the meaning set forth in Sec. 34.01, Wis. Stats., as amended.
- (3) **Conflicts.** This Section is enacted in accordance with the provisions of Chapter 34 and Sec. 66.0603, Wis. Stats. In case of conflict, the state laws shall prevail.
- (i) **Definitions.** The following definitions shall be applicable in this Section:
 - (1) **Benchmark.** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.
 - (2) **Bid.** The price offered by a buyer of securities.
 - (3) **Broker.** A securities professional who brings buyers and sellers together for a commission.
 - (4) **Collateral.** Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan; also refers to securities pledged by a bank to secure deposits of public monies.
 - (5) **Coupon.** Either:
 - a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value; or
 - b. A certificate attached to a bond evidencing interest due on a payment date.
 - (6) **Discount.** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be a discount.
 - (7) **Diversification.** Dividing investment funds among a variety of securities offering independent returns.
 - (8) **Local Government Investment Pool (LGIP).** The aggregate of all funds from political subdivisions that are placed in the custody of the Wisconsin State Treasurer for investment and reinvestment.
 - (9) **Market Value.** The price at which a security is trading and could presumably be purchased or sold.
 - (10) **Maturity.** The date upon which the principal or stated value of an investment becomes due and payable.
 - (11) **Portfolio.** The collection of securities held by an investor.
 - (12) **Rate of Return.** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.
 - (13) **Repurchase Agreement.** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security

"buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate his/her for this.

- (14) **Safekeeping.** A service to customers rendered by banks for a fee whereby securities or valuables of all types and descriptions are held in the bank's vaults for protection.
- (15) **Treasury Bills.** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most Treasury bills are issued to mature in three (3) months, six (6) months or one (1) year.
- (16) **Yield.** The rate of annual income return on an investment, expressed as a percentage:
 - a. "Income Yield" is obtained by dividing the current dollar income by the current market price of the security.
 - b. "Net Yield" or "Yield to Security" is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Cross-Reference: Section 3-1-7.

State Law Reference: Ch. 34 and Sec. 66.0603, Wis. Stats.

Sec. 3-1-20 Alternative Claim Procedure for Refunds of Tax Payments in Excess of Tax Bill Amounts.

- (a) **Purpose and Intent.** It is the declared intent of this Section that tax payments in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this Section within fifteen (15) business days of the payment. Further, it is the declared intent that this policy shall be in full force and effect upon adoption by the Common Council, with the purpose of complying with Sec. 74.03(2), Wis. Stats.
- (b) **Authority.** This Section is adopted pursuant to the authority granted to Common Councils to enact an alternative system for approving financial claims against the City other than claims under Sec. 893.80, Wis. Stats.
- (c) **Required Procedures Upon Payment of Excess Amount Over Tax Bill Amount.** Pursuant to Sec. 62.09, Wis. Stats., upon receipt of tax payments in excess of the tax bill, the City Clerk-Treasurer shall deposit as soon as practicable all payments in the name of the City in public depositories designated by the Common Council. Upon verification by the City Clerk-Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten (10) days after depositing, the Treasurer shall confirm in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.

- (d) **Required Procedures Upon Confirmation of Excess Payment of Tax Bill Amount.**
- (1) Upon confirmation that a taxpayer has made a tax payment in excess of the tax bill amount, the City Clerk-Treasurer shall approve a claim as a proper charge against the City Treasury, and endorse his/her approval on the claim after having determined that the following conditions have been complied with:
- a. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned.
 - b. The Common Council has authorized the refund of excess tax payment as established by the adoption of this Section.
 - c. The refund is due on the amount noticed by the City Clerk-Treasurer as a tax payment in excess of the amount of the tax bill.
 - d. The refund is a valid claim against the City, being a payment in excess of the tax bill amount.
- (2) Further, the City Clerk-Treasurer shall prepare monthly and file with the Common Council a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a payment of a refund for excess tax payment.
- (e) **Issuance of Disbursement from Local Treasury.** Upon approval of the claim (or proper authorization) by the City Clerk-Treasurer under the procedures listed in Subsection (d), a refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved shall be written by the City Clerk-Treasurer countersigned as required by Sec. 66.0402, Wis. Stats., unless facsimile signature approved by the Common Council is used, shall be issued not later than fifteen (15) business days from the date the tax payment was received by the City Clerk-Treasurer as established by the City Clerk-Treasurer in Subsection (c).
- (f) **Mailing or Delivery of Refund Check to Taxpayer/Claimant.** Upon issuance of the proper countersigned refund check, pursuant to the procedures in this Section, the refund check shall be delivered to the taxpayer;/claimant or mailed to the last known address of the taxpayer/claimant by the City Clerk-Treasurer.

Sec. 3-1-21 Payment of Engineering, Attorney and Other Fees by Landowners Benefitting.

- (a) **Purpose.** The Common Council of the City of Owen has authorized at various times the using of the City of Owen's professional staff to help various land owners resolve issues involving street and highway access questions, property line disputes, other non-zoning or non-land division matters concerning property and other matters of concern to property owners in the City of Owen. While the Common Council wishes to assist property owners with those matters, it is not equitable for the other taxpayers in the City to have to absorb these professional fees where the fees were incurred to benefit specific land owners.

- (b) **Fees of City Professionals Charged Back.** Whenever either the Common Council, City Clerk-Treasurer or other City official has authorized a property owner in the City of Owen to contact the City Attorney, Engineer or any other of the City's professional staff or the Common Council, City Clerk-Treasurer, or other City official contacts said City Attorney, Engineer or any of the City's professional staff or a property owner contacts the City Attorney, Engineer or any other of the City's professional staff, if said contact results in a charge to the City of Owen for that professional's time and services and said service is not a service supplied to the City of Owen as a whole, then and in that event the City Clerk-Treasurer shall, pursuant to the provisions of Sec. 66.0627, Wis. Stats., charge that service to said property owner for the fees incurred by the City of Owen.
- (c) **Property Owner Allowed Time to Pay.** The City Clerk-Treasurer shall give each property owner billed for current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the City Clerk-Treasurer shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.
- (d) **Fees Charge for Permits Issued to Municipalities, Agencies or Other Governmental Organizations.** Whenever it is requested that the City of Owen grant approvals to any other municipality, agency or other governmental body and that permit process requires the assistance of the professional staff of the City, those fees shall also be charged back to the municipality, agency or governmental body seeking the permit.

Sec. 3-1-22 Preparation of Tax Roll and Tax Collections.

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the City Clerk-Treasurer 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: Secs. 70.65 and 74.08, Wis. Stats.

Title 3 ► 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	Special Assessment a Lien on Property
3-2-12	Special Charges Permissible
3-2-13	Miscellaneous Provisions
3-2-14	Special Assessment B Bonds

Sec. 3-2-1 Common Council May Levy Special Assessments.

- (a) The City of Owen, 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 all 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

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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: Secs. 66.0701 and 66.0703, Wis. Stats.

Sec. 3-2-2 Resolution and Report Required.

- (a) Public improvements carried out pursuant to Secs. 66.0701 and 66.0703, Wis. Stats., and this Chapter shall be initiated by a preliminary resolution presented to the Council by the City Engineer, 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 City Engineer 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 City Engineer. 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 City Engineer. Upon receipt of copy of such preliminary resolution, the City Engineer 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 (b)(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. 66.0703, 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. Under any circumstances the assessment will not be less than the long way of such lot. 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 required in Section 3-2-2(b)(5) of this Chapter, the City Clerk-Treasurer or City Engineer shall prepare a Notice of Hearing, which notice shall comply with the Wisconsin Statutes, 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 Common 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 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 City Engineer 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 City 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 Sec. 66.0703, 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 City 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 Sec. 66.0703, Wis. Stats., as amended, within forty (40) days of the date of the final determination of the Common Council.
- (b) Pursuant to Section 66.0703, 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.

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- (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 owed at any time on principal together with interest to date of payment only.
- (b) **Assessment Lien.** Pursuant to Sec. 66.0703, 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, electric and water service and tree or shrubbery trimming 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 66.0627, Wis. Stats., 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 Sec. 66.0627, Wis. Stats., as amended.

- (c) Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section.

State Law Reference: Sec. 66.0627, 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.

Sec. 3-2-14 Special Assessment B Bonds.

As an alternative to any other financing method, the Common Council may provide for the payment of the initial cost of any public improvement from the proceeds of special assessment "B" bonds issued under Sec. 66.0713(4), Wis. Stats. Special assessments to retire such bonds and pay the interest thereon shall be levied under Sec. 66.0713(4), Wis. Stats., payable in such installments at a rate to be determined by the Council based upon borrowed money rates at the time of the special assessment.

Title 3 ► 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	Retention and Destruction of Records
3-3-8	Specific Records Retention Provisions
3-3-9	Preservation Through Microfilm

Sec. 3-3-1 Definitions.

The following definitions shall be applicable in this Chapter:

- (a) **Authority.** Any of the following City of Owen 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.** 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.** 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

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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 Sections 3-3-7 and 3-3-8, 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 receipt therefor to 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 receipted for by the City 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 designee shall act as legal custodian for the City 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.

Authority	Designated Legal Custodian
General City Records (including Council Records)	City Clerk-Treasurer
Financial Records	City Clerk-Treasurer
Fire Department	Fire Chief

Police Department

Chief of Police

- (c) (1) As the custodian of the records of the City, the individuals in the positions designated in Subsection (b) shall be responsible to the Common Council for a timely response to any request for access to the public records of the City. The custodian shall be responsible for the release of the public records of the City, the conditions under which records may be inspected, and the collection of costs for the location, reproduction, and/or mailing or shipping of such records, as well as for the preparation of written statements denying access in whole or in part.
- (2) It is directed that all employees of the City be informed in writing that the above described officers have been designated the custodians of the public records of the City. Employees shall further be informed of the duties of the custodians and shall also be made aware of the other requirements and provisions of this policy.
- (d) 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.
- (e) 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.
- (f) 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) **Powers of the Custodian of the Records of the City.**

- (1) All requests for the release, inspection and/or reproduction of the public records of the City shall be directed or referred to the responsible custodian.
- (2) The custodian is hereby vested with full legal power to make all necessary decisions relative to the withholding of or release, inspection and reproduction of public records and is further granted all authority necessary to carry out all duties and responsibilities required by either the Wisconsin Public Records Law [Sec. 19.31-19.39, Wis. Stats.] or this Chapter.

(b) **Access Policies.**

- (1) 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.
- (2) Records will be available for inspection and copying during all regular office hours.
- (3) 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.

- (4) A requester shall be permitted to use facilities comparable to those available to City employees to inspect, copy or abstract a record.
 - (5) 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.
- (c) **Adoption of Fee Schedule Regarding the Costs for the Location and/or Reproduction of the Records of the City.**
- (1) The Common Council hereby adopts a fee schedule in accord with Sec. 19.35(3), Wis. Stats., to cover the actual costs relating to the location, reproduction and mailing or shipping of any of the records of the City. It is intended that this fee schedule shall cover the payment of the actual, necessary and direct costs incurred in locating a document, in providing any person with a reproduction of any of the records of the City and in sending the same to the requestor. This schedule shall be reviewed periodically by the Common Council and adjusted by motion or resolution as the need arises. Exceptions to the fee schedule may be considered by the custodian.
 - (2) If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - (3) 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.
 - (4) If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - (5) 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.
 - (6) 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).
 - (7) 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.
 - (8) 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.
- (d) **Notice.**
- (1) Pursuant to Sec. 19.34(1), Wis. Stats., the City hereby adopts a Notice as the official means of advising the public of the procedure of the City in responding to requests for release, inspection or reproduction of the records of the City.
 - (2) The Notice is intended to provide all necessary information which might be required by a member of the public in order to obtain access to the records of the City. Any questions in regard to the Notice shall be directed to the custodian of the records of the City.

- (3) The Notice may be modified from time to time by Common Council action, but absent such modification, the decisions of the custodian of the records of the City shall be in conformity with its provisions.
- (4) 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.
- (e) **Indemnification of the Custodian of the Records of the City.** Any costs or fees incurred by the legal custodian of the records of the City shall be directly reimbursed by the City to the custodian and shall not be treated as the personal liability of the custodian.
- (f) **Separation of Information.** If a record contains information which may not be made public, the custodian shall separate from it such information as may be made public and make the latter available for inspection and reproduction. There shall be no fee charged for separation costs.

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) **Exempt Records.** 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) **Public Library Circulation Records.** As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Section.
- (c) **Determinations on Denial Decisions.** 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. 19.85(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) **Partial Release.** 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.
- (e) **Confidentiality of Assessor's 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 thereto, 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 discharging 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 use by the Board of Review in performance of its official duties); or pursuant to 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 is inaccurate, is, per Sec. 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.

Sec. 3-3-7 Retention and Destruction of Records.

- (a) **Historical Records.** Under Sec. 19.21(4)(a), Wis. Stats., municipalities must notify the State Historical Society of Wisconsin (SHSW) prior to destroying records. However, the SHSW has waived the required sixty (60) days notice for any record marked "W" (waived notice). SHSW must be notified prior to destruction of a record marked "N" (non-waived). Notice is also required for any record not listed in this Section.
- (b) **Microfilming or Optical Imaging of Records.** Local units of government may keep and preserve public records through the use of microfilm providing the microfilm or optical imaging meets the applicable standards in Sec. 16.612, Wis. Stats. Retention periods and estimated costs and benefits of converting records between media should be considered. After verification, paper records converted to microfilm or optical imaging should be destroyed. The retention periods identified in this Section apply to records in any media.
- (c) **Destruction After Request for Inspection.** No requested records may be destroyed until after the request is granted or sixty (60) days after the request is denied. If an action is commenced under Sec. 19.37, Wis. Stats., the requested record may not be destroyed until after a court order is issued and all appeals have been completed. [See Sec. 19.35(5), Wis. Stats.]
- (d) **Destruction Pending Litigation.** No record subject to pending litigation shall be destroyed until the litigation is resolved.
- (e) **Review and Approval By Public Records and Forms Board.** This Chapter and the retention periods of less than seven (7) years have been reviewed and approved by the Public Records and Forms Board.
- (f) **Legend.** The following terms shall be applicable in Sections 3-3-7 and 3-3-8:
- (1) **Records Description.** Provides a brief description of the records. Group specific items such as forms into logical groups that have the same function or purpose.
 - (2) **Period of Retention.** Refers to the time that the identified records must be kept until destruction.

CR stands for creation which usually refers to receipt or creation of the record.
FIS stands for current fiscal year and the additional amount of time as indicated.
EVT stands for event and refers to an occurrence that starts the retention "clock ticking." Close of contract, termination of employees, and disposition of a case are common events.

P stands for permanent retention.

- (3) **Time.** Is expressed in years unless specifically identified as month or day.
- (4) **Authority.** Refers to any specific statutory, administrative rule, or specific regulation that determines retention of the record. In most cases this will be blank because units of government have discretion to establish a time period.

- (5) **SHSW Notify.** Refers to whether or not the State Historical Society of Wisconsin has waived the required statutory notification prior to destruction of records.

W means records are not historical and the required notification is waived.

N means the records may have secondary historical value and therefore SHSW notification is required on a case-by-case basis prior to destruction.

N/A means not applicable and refers to those circumstances where a local unit of government is retaining a record permanently.

Sec. 3-3-8 Specific Records Retention Provisions.

- (a) **Accounting Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Accounts Payable:			
Purchase invoices	FIS + 7 years		W
Vouchers	FIS + 7 years		W
Accounts Receivable:			
A/R invoices	FIS + 7 years		W
Receipts	FIS + 7 years		W
Collection blotters	EVT + 1 year (after audit)		W

- (b) **Board of Review Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Form of objection to property assessment and supporting documentation	EVT + 7 years (after final action by Board of Review or completion of appeal)		W
Minute book of Board of Review	CR + 7 years		N

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Proceedings of the Board of Review on audio tapes or as stenographic notes including any transcriptions thereof	EVT + 7 years (after final action by Board of Review or completion of appeal	W
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Notice of Determinations of the Board of Review	EVT + 7 years (after final action by the Board of Review or completion of appeal	W
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- (c) **Budget and Audit Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Budget worksheets	FIS + 3 years	W
Minutes of the board of estimates	Permanent	N/A
Final budget	Permanent	N/A
Audit reports	Permanent	N/A

- (d) **Building Permits and Inspection Records.** The following records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Applications and permits	EVT (Life of structure)	W
Code Compliance inspection-reports	EVT (Life of structure)	W
Inspection address file	EVT (Life of structure)	W
Certificates of occupancy	EVT (Until superseded)	W

Energy calculation worksheets	CR + 3 years	
State approved commercial building plans	EVT + 4 years	W
Permit fee receipts	FIS + 7 years (provided record has been audited)	W
Permit ledger	CR + 7 years	W
City attorney's case file, copy	EVT + 1 year (after case has been closed)	W
Quarter section maps, copies	EVT (Until superseded)	W
Records of the Zoning Board of Appeals (includes minutes of board and supporting documents submitted to Board)	Permanent	N/A
Records of the Plan Commission (includes minutes of meetings of Commission and supporting documents submitted to the Commission)	Permanent	N/A

- (e) **Election Records.** All materials and supplies associated with an election may be destroyed according to the following schedule unless there is a recount or litigation pending with respect to the election:

Records	Period of Retention	Authority SHSW Notice
Voter serial number slips	EVT + (14 days after a primary) (21 days after an election)	W

Applications for absentee ballots	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Forms associated with election such as tally sheets, inspector's statements and nomination papers	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Official canvass statements	EVT + (10 years after the election)	W
Registration and poll lists Nonpartisan primaries and elections	EVT + (2 years after the election for which they were created)	W
Registration and poll lists Partisan primaries and general election	EVT + (4 years after the election for which they were created)	
Cancelled registration cards	EVT + (4 years after cancellation)	W
Election notices	EVT + (1 year after the election) (22 months for federal elections)	W
Proofs of publication and correspondence relative to publications	EVT + (1 year after the election) (22 months for federal elections)	W
Campaign registration statements	EVT + (6 years after termination by the registrant)	W
Campaign finance reports	EVT + (6 years after date of receipt)	W

- (f) **Engineering and Public Works Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Field notes	Permanent		N/A
Benchmark books	Permanent		N/A
Section corner monument logs	Permanent		N/A
Aerial photographs	EVT (Until superseded)		W
City maps	Permanent		N/A
Water, storm, and sanitary sewer main maps	Permanent		N/A
Profile & grade books	Permanent		N/A
Excavation plans of private utilities	Permanent		N/A
Index to maps	Permanent		N/A
Preliminary subdivision plats	EVT (Until superseded by final plat)		W
Final subdivision plats	Permanent		N/A
Annexation plats	Permanent		N/A
Assessor's plats	Permanent		N/A
Structure plans for City buildings and bridges	EVT (Life of the structure)		N

Annual reports	Permanent	N/A
Records of the Plan Commission (includes minutes of meetings of the Commission and supporting documents submitted to the Commission)	Permanent	N/A
Records of the Zoning Board of Appeals (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent	N/A
House number and address change file	Permanent	N/A
Street vacations and dedications, copies	EVT (Retain for active reference life)	W
Permits (includes permits for the excavation of streets by private utility companies)	EVT + 3 years	W
Petitions for street and sewer systems	EVT + 2 years	W
Special assessment calculations	EVT + 2 years	W
TV sewer inspection records	EVT (Until superseded)	W
State highway aide program records	FIS + 7 years	W

- (g) **Fidelity Bond Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Oath of office	EVT + 5 years (after the term of service covered by the oath has ended)		W

- (h) **Insurance Records and Policies.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Policy	FIS + 7 years		W
Policy bids, unsuccessful	EVT + 1 year		W
Claims	EVT + 7 years		W

- (i) **Journals, Registers and Ledger.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Receipts journal	FIS + 15 years		W
Voucher/order register	FIS + 15 years		W
General journal	FIS + 15 years		W
Journal voucher	FIS + 15 years		W
Appropriation journal	FIS + 15 years		W
Appropriation journal voucher	FIS + 15 years		W

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General ledger	FIS + 15 years	W
Trial balance	EVT (Until audited)	W

- (j) **Legal Opinions.** Legal opinions rendered shall not be destroyed and shall be retained permanently.
- (k) **Licenses and Permits.** The following public records may be destroyed after the expiration of the designated retention period.

Records	Period of Retention	Authority SHSW Notice
Liquor and beer related license applications	EVT + 4 years	W
Other license applications	EVT + 3 years	W
Receipts	CR + 4 years	W
License stubs: All liquor and beer related	CR + 4 years	W
Other	CR + 3 years	W
Dog licenses monthly reports to County Clerk	CR + 3 years	W

- (l) **Municipal Court Records.** The legal custodian, as defined in Sec. 19.33, Wis. Stats., of the following records concerning the City of Owen Municipal Court (if created), or his/her designee(s), may destroy the following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Audio tape recordings of trials or juvenile matters	EVT (Until expiration of statute of limitations to appeal to circuit court)	W

Municipal Court case files	EVT + 6 years (after entry of final judgment)	W
Municipal Court case files, City Attorney's copies	EVT + 6 months (after entry of final judgment)	W
Municipal Court minutes record	EVT + 5 years (after entry of final judgment)	W
Municipal Court record	EVT + 5 years (after entry of final judgment)	W
Municipal Court judgment docket a record of all money judgment	EVT + 20 years (after final docket entry)	W

- (m) **Payroll Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Payroll support record	FIS + 2 years		W
Employee's withholding allowance certificate	EVT + 5 years (after being superseded)		W
Employee's WI. withholding exemption certificate	EVT + 5 years (after being superseded)		W
Employee enrollment and waiver cards	EVT + 2 years (after being superseded or terminated)		W
Employee earning records	FIS + 5 years		W
Payroll check register	FIS + 5 years		W

Payroll distribution record	FIS + 5 years	W
Payroll voucher	FIS + 5 years	W
Cancelled payroll checks	FIS + 5 years	W
Wage and Tax Statement	FIS + 5 years	W
Report of WI. Income Tax	FIS + 5 years	W
Employer's Annual Reconciliation of WI Income Tax withheld from wages	FIS + 5 years	W
Federal deposit tax stub	FIS + 5 years	W
Quarterly report of federal income tax withheld	FIS + 5 years	W
Annual report of federal income tax withheld	FIS + 5 years	W
State's quarterly report of wages paid	FIS + 5 years	W
Monthly memorandum report	FIS + 5 years	W
Quarterly report, payroll summary	FIS + 5 years	W
Premium due notices	FIS + 5 years	W

- (n) **Public Safety Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Traffic citations (and accompanying documentation) sent through City Municipal Court (if created)	EVT + 1 year (after closed)		W
Ordinance Citations	EVT + 2 years (after closed)		W
All accounting records	CR + 7 years		W
Electronic recordings of court proceedings which were appealed	EVT + 7 years		W
Court statistical reports	CR + 7 years		N
Arrestment calendars	CR + 7 years		W
Warrant and commitment listings	CR + 7 years		W
Municipal Court correspondence	CR + 7 years		W
Electronic recordings of court proceedings which were not appealed	EVT + 6 months		W
Personnel records	EVT + 8 years		W
Property inventory records	EVT + 8 years		W
Citizen complaints against police officers	EVT + 8 years		W

Investigation and citation records:		
arrest records	EVT + 8 years	W
incident records	EVT + 10 years	W
fingerprint cards	EVT + 8 years	W
evidence cards	EVT + 10 years	W
work schedules	CR + 7 years	W
accident reports	EVT + 4 years	W
investigation reports	EVT + 10 years (from date of closing investigation)	W
Audio and video tape recordings:		
Police dispatch audio tapes	CR + 120 days	W
Police video tapes	CR + 120 days	W
Information teletype messages	CR + 30 days	W
Medical records, re: occupational	EVT + 30 years	W
Training records for exposure control	CR + 3 years	W

- (o) **Public Works Projects and Contracts.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Notice to contractors	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W

Certified check	EVT (Retain until contract has been signed and return to bidder)	W
Bid bond	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bidder's proof of responsibility	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bids	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Affidavit of organization and authority	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bid tabulations	EVT + 2 years	W
Performance bond	EVT + 7 years (after completion of project)	W
Contract	EVT + 7 years (after completion of project)	W
Master project files	EVT + 20 years (after life of structure)	N
Blueprints	EVT (Until superseded by the as-built tracings)	W

As-built tracings EVT (Life of the project) N

- (p) **Purchasing Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Purchase requisitions	EVT + 1 year (after PO issued)	W
Purchase orders	FIS + 7 years	W
Receiving report	FIS + 7 years	W
Bids, successful	EVT + 7 years (after contract has expired)	W
Bids, unsuccessful	EVT + 1 year (after after PO issued)	W
Inventory of property	EVT (Retain until superseded)	W

- (q) **Real Property Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Deeds	Permanent	N/A
Opinions of title	Permanent	N/A
Abstracts and certificates of title	Permanent	N/A
Title insurance policies	Permanent	N/A
Plats	Permanent	N/A

Easements	Permanent	N/A
Leases	EVT + 7 years (after termination of lease)	W
Vacation or alteration of plat	Permanent	N/A

- (r) **Sewer, Electric and Water Utility Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Water stubs	FIS + 2 years	W
Receipts of current billings	FIS + 2 years	W
Customer's ledgers of municipal utilities	FIS + 2 years	W
All other utility records	CR + 7 years	W
Water quality laboratory tests (deep well water analysis detail and summary reports; chemical and bacteriological analysis of municipal drinking water detail and summary reports; municipal drinking water fluoride analysis; and water quality control readings)	EVT + 5 years (if information has been transferred to a permanent test site file location) EVT + 1 year	W
Maps showing the location and physical characteristics of the utility plant	EVT (Until map is superseded)	W

Engineering records in connection with construction projects	EVT (Until record is superseded or 6 years after plant is retired provided mortality data are retained)	W
Operating records: Station pumpage records	CR + 15 years or EVT + 3 years (after the source is abandoned)	W
Interruption records	CR + 6 years	W
Meter rest records	EVT (see PSC 185.46)	W
Meter history records	EVT (Life of meter)	W
Annual meter accuracy summary	CR + 10 years	W
Pressure records	CR + 6 years	W
Customer records: complaint records customer deposit	CR + 3 years EVT + 6 years (after refund)	W W
meter reading sheets or cards billing records	CR + 6 years CR + 6 years	W W
Filed rates and rules	Permanent	W
Analyses of any water samples taken from the water system	EVT + 10 years (pursuant to NR 109.12)	W

- (s) **Special Assessment Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Preliminary resolution	CR + 2 years after created	W
Report on special assessment project	CR + 2 years after created	W
Waiver of special assessment notice and hearing	EVT + 1 year (after final resolution is approved)	W
Final resolution	Permanent	N/A
Certified special assessment roll	EVT (Retain until all assessments are collected)	W
Statement of new special assessments	CR + 5 years	W
Special assessment payment register	EVT (Retain until all assessments are collected)	W

- (t) **Street and Highway Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Street operations file	CR + 2 years after created	W
Street and sidewalk maintenance and repair	CR + 25 years	W
Tree planting, inspection, trimming and removal	CR + 25 years	W

Stock control records	CR + 2 years	W
Fuel usage reports	CR + 2 years	W
Heavy equipment and vehicle	EVT (Life of equipment and/or vehicle inventory ledger or until inventory ledger is superseded)	W
Vehicle maintenance histories	EVT (Life of vehicle)	W
Vehicle expense reports	EVT (Life of vehicle)	W
Vehicle usage reports	CR + 2 years	W
Payroll support records	CR + 2 years	W
Purchasing records	CR + 7 years	W
Complaint ledger	CR + 2 years	W
Monthly reports	CR + 3 years	W
Annual reports	Permanent	N/A

- (u) **Tax Calculation Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Escrow account list	EVT (Retain until superseded)	W
Receipts	FIS + 7 years	W
Receipt stub book	FIS + 7 years	W
Tax collection blotters	EVT (Until audited)	W

Statement of taxes remaining unpaid	EVT (Retain with tax roll)	W
Tax settlement receipt	FIS + 5 years	W
Municipal treasurer's settlement	FIS + 5 years	W
Personal property tax roll	FIS + 15 years	N

- (v) **Treasurer's Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Minute books	Permanent	N/A
Audio tapes	CR + 1 year; 90 days if made solely for the purpose of drafting the minutes	W
Ordinances	Permanent	N/A
Resolutions	Permanent	N/A
Ordinance book	Permanent	N/A
Affidavits of publication	CR + 3 years	W

Sec. 3-3-9 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 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.

Title 3 ► 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 Owen 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) **Reporting.** Each department will file with the City Clerk-Treasurer on an annual basis a preprinted form stating what property is currently held by each department and that property which is ready for disposal.

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

(1) All property owned by the City of Owen, which is no longer used, or is unclaimed property which has been surrendered to various City departments, as well as other property which has been confiscated by the Police Department, shall only be disposed of on a quarterly basis as follows:

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- a. Donation to a nonprofit organization within the City or to a governmental agency;
 - b. Public auction or sale;
 - c. Sale by sealed bid;
 - d. Negotiated sale; or
 - e. Traded in.
- (2) 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 City Clerk-Treasurer. 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 City Clerk-Treasurer.
 - (3) The City Clerk-Treasurer shall, within ten (10) days of sale, auction or accepting bids, advertise such sale, auction, or bids in the official newspaper of the City of Owen.
 - (4) Whenever the fair market value of an item is Five Hundred Dollars (\$500.00) or less and has been determined, pursuant to the previous Section, that it is surplus City property, the item shall be either disposed of as set forth 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 City Clerk-Treasurer 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 City Clerk-Treasurer 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) **City 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 City 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 City 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 City Clerk-Treasurer.

(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 City shall be disposed of as follows, except that if the property is usable for City operations, the property need not be sold at auction, but may become the property of the City of Owen.
 - 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.** Other property shall be disposed of according to the procedures in Section 3-4-1.
 - e. **Illegal Property.** Property which cannot be legally possessed shall be destroyed or used in educational displays.
- (2) **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/she 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 City employee finding property in the regular course of his/her employment.

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- (3) **Payment to City Treasury.** All sums received from the sale of property under this Section shall be paid to the City Treasury.

State Law Reference: Sec. 66.0139, Wis. Stats.