

3 Finance and Public Records

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3.1 Finance

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3.1.1 FEE FOR RETURNING CHECKS WITH INSUFFICIENT FUNDS; REIMBURSEMENT OF COLLECTION COSTS.

- (a) There shall be a Forty Dollar (\$40.00) fee for processing checks made payable to the City that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the City that are placed with collection agencies.

3.1.2 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) **Bond Eliminated.** The City of Glendale elects not to give the bond on the City Treasurer provided for by Sec. 70.67(1), Wis. Stats.
- (b) **City Liable For Default of Treasurer.** Pursuant to Sec. 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the City Treasurer shall fail to do so, all state and county taxes required by law to be paid by such City Treasurer to the County Treasurer.

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

3.1.3 CITY BUDGET.

- (a) **Departmental Estimates.** On or before October 1 of each year, each officer, department, board and committee shall file with the City Administrator an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, board or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The City Administrator and Mayor shall consider such departmental estimates in consultation with the department head, recommend to the Common Council a budget amount for such department or activity.
- (c) **Proposed Budget.** On or before October 20, the City Administrator shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City 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 Common Council 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 during regular office hours.
- (e) **Hearing**
- (1) The Mayor and City Administrator shall submit to the Council at the time annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.
 - (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereof shall be published in the official newspaper of the City at least fifteen (15) days prior to the time of such public hearing.
 - (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

State Law Reference: Sec. 62.12, Wis. Stats.

3.1.4 CHANGES IN BUDGET.

Following the recommendation of the City Administrator, 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.

3.1.5 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.

No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3-1-4 of this Chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; 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.

3.1.6 FISCAL YEAR.

The calendar year shall be the fiscal year.

3.1.7 PUBLIC DEPOSITORIES.

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

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

3.1.8 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

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

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

3.1.9 FACSIMILE. SIGNATURES.

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

3.1.10 PURCHASES BY CITY ADMINISTRATOR.

- (a) Subject to the limitations contained in Sec. 62.15, Wis. Stats., the City Administrator is authorized and empowered to make the following purchases in behalf of the City without the prior approval of the Common Council:

- (1) Office machines, maintenance equipment and services and other specifically budgeted items in a sum not to exceed the budgeted amount or Five Thousand Dollars (\$5,000.00) each, whichever is lesser.
 - (2) Gasoline, road gravel, street patching material, salt, office supplies and other recurring expenses needed in the usual and ordinary operation of the City government and its several departments, in a sum not to exceed the budgeted amount for each such purchases.
 - (3) (3) Supplies and miscellaneous equipment in a sum not to exceed the budgeted amount.
- (b) The City Administrator may delegate the authority to make individual purchases not exceeding Five Thousand Dollars (\$5,000.00) to duly appointed department heads for operating supplies, provided that the purchase amount is within the department operating budget.
 - (c) On all purchases authorized to be made by the City Administrator which exceed Two Thousand Five Hundred Dollars (\$2,500.00), a memorandum shall be given to the Common Council indicating the manner of purchase, price quotations and the reason for the choice of the product or service.
 - (d) Approval of the Common Council shall be required for the following purchases:
 - (1) When the cost of an item exceeds Five Thousand Dollars (\$5,000.00).
 - (2) When the cost of an item exceeds the budgeted amount or will cause the particular budget account to be overdrawn.
 - (3) When equipment other than what was budgeted for is required.
 - (4) When a vendor has attempted to exert undue influence.
 - (e) All purchases made pursuant to this Section, excepting Subsection (b), shall be initiated by purchase order form which shall be distributed as follows:
 - (1) Original to vendor.
 - (2) Second copy to City Administrator for chronological file.
 - (3) Third copy to City Comptroller for accounts payable file.
 - (4) Fourth copy to requesting department.
 - (f) All contracts shall be signed by the Mayor and Clerk, unless otherwise provided by resolution or ordinance, and approved as to form by the City Attorney. No contract shall be executed on the party of the City until the Comptroller shall have countersigned the same and an endorsement thereon showing that sufficient funds are in the treasury to meet the expense thereof or that provision has been made to pay the liability that will accrue thereunder.

3.1.11 RECEIVING MONEY; RECEIPT FOR SAME.

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

account. The payment of the money to any receiving agent of the City or to the City or to the Treasurer shall be safeguarded in such manner as the Common Council shall direct.

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

3.1.12 STATEMENT OF REAL PROPERTY STATUS.

The City Treasurer is authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water, electric, and sewer bills, current water and sewer bills, contemplated improvements, floodplain status, violations of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The City shall collect a fee of Fifty Dollars (\$50.00) for furnishing the complete status information for a property, or Twenty-Five Dollars (\$25.00) for providing only the utility status information for a property. A minimum of forty-eight (48) hours is required for preparation of a statement of real property status.

3.1.13 ACCOUNT RECEIVABLE. BILLING PROCEDURES.

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

3.1.14 PUBLIC WORK WITHOUT BIDS.

Pursuant to Sec. 62.15(1), Wis. Stats., the Common Council, by a vote of three-fourths (3/4) of all the members thereof, may determine that any class of public construction or any part thereof may be done directly by the City without submitting the same for bids.

State Law Reference: Sec. 62.15(1), Wis. Stats.

3.1.15 PAYMENT OF TAXES; INTEREST; PENALTY.

- (a) Real property taxes and special assessments shall be paid in one (1) of the following ways:

- (1) In full on or about January 31; or
- (2) In installments under this Section.
- (b) Real property taxes and special assessments may be paid in three (3) installments. Each installment is due on the last day of the following-designated months:
 - (1) The first installment--January;
 - (2) The second installment -- March;
 - (3) The third installment -- May.
- (c) The minimum payment amount for installments is One Hundred Dollars (\$100.00), and the taxpayer must pay the remaining unpaid balance on any installment date.
- (d) All special charges and special taxes that are placed on the tax roll shall be paid in full on or before January 31, and any amounts unpaid as of that date are delinquent as of February 1.
- (e) All taxes on personal property shall be paid in full on or before January 31, and any amounts unpaid as of that date are delinquent as of February 1.
- (f) If any special assessments, special charges or special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent under Subsection (d), the entire annual amount of real property taxes on that parcel which is unpaid is delinquent as of February 1.
- (g) If the first installment of real property taxes and special assessments is not paid on or before January 31, the entire amount of the remaining unpaid taxes and special assessments on that parcel is delinquent as of February 1.
- (h) If the second or any subsequent installment payment of real property taxes or special assessments is not paid by the due date specified in Subsection (b), the entire amount of the taxes or special assessments that remain unpaid on that parcel are delinquent as of the first day of the month after the payment is due.
- (i) Delinquent payments with interest and penalty shall be paid as follows:
 - (1) All general property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31 shall be paid, together with interest and penalties charged from the preceding February 1, to the City Treasurer;
 - (2) All general property taxes, special assessments, special charges and special taxes that become delinquent and are not paid under Subsection (i)(1) shall be paid, together with interest and penalties charged from the preceding February 1, to the County Treasurer.
- (j) The City Treasurer shall retain the tax roll and make collections through July 31. On or before August 15, the City Treasurer shall return the tax roll to the County Treasurer. The County Treasurer shall collect all returned delinquent real property taxes, special assessments, special charges and special taxes, together with interest and penalty assessed from the previous February 1, as provided under Sec. 74.47, Wis. Stats.
- (k) Payment priority shall be as follows:
 - (1) If the City Treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special charges, special assessments and special taxes due, the Treasurer shall apply the

payment to the amounts due, including interest and penalties, in the following order:

- a. Special charges.
 - b. Special assessments.
 - c. Special taxes.
 - d. General property taxes.
- (2) The allocation under Subsection (k)(1) above is conclusive for purposes of settlement under Sections 74.25 to 74.305, Wis. Stats., and for determining delinquencies under this Section.
- (l) Overdue or delinquent real estate taxes, personal property taxes and special assessments are subject to an interest charge of one and one-half percent (1-1/2%) per month or fraction of a month.
- (m) In addition to the interest charge, overdue or delinquent personal property taxes are subject to a penalty of one-half of one percent (0.5%) per month or fraction of a month. The penalty shall apply to any personal property taxes that are overdue or delinquent and shall be calculated from January of the year in which such taxes first become due.
- (n) Immediately upon the sale or transfer of a business, the City Treasurer shall require advanced payment of all personal property taxes based on the previous year's mill rate multiplied by the premise's, property's or business's current year's evaluation.

3.1.16 TAX INCREMENTAL FINANCING DISTRICTS FOR ENVIRONMENTAL REMEDIATION PROGRAMS.

- (a) **Legislative Findings.**
- (1) Many areas of the City which are in need of development or redevelopment have been used for purposes which could have resulted in soil contamination and other environmental problems;
 - (2) State and federal environmental laws and regulations place the responsibility for environmental remediation on the owner of land regardless of whether the owner caused or knew of the environmental problem;
 - (3) Uncertainty regarding environmental liability inhibits both public and private entities from acquiring and improving areas of the City in need of development or redevelopment;
 - (4) It is in the best interest of the City to encourage and facilitate remediation of environmental problems and economic development; and
 - (5) Blight elimination, economic development and environmental protection are purposes for which tax incremental financing was intended.
- (b) **Purpose.** City may utilize tax incremental financing by creating tax incremental districts for said purpose, undertaking public works and providing assistance to private developers.
- (c) **Remediation Program.**
- (1) The City may:

- a. Acquire land, undertake remediation and convey the land to developers;
 - b. Make contributions to the City of Glendale Community Development Authority ("CDA") to enable the CDA to make grants or loans to assist private developers with remediation costs;
 - c. Establish a fund to reimburse developers for remediation costs incurred by the developer which, after environmental surveying and testing, were discovered and known at the time a project is undertaken and remediated by the developer pursuant to a plan approved by the City; and/or
 - d. Establish a fund to assist developers with remediation costs which, after environmental surveying and reasonable testing, were not discovered or could not have been known (e.g. change of law) at the time a project is undertaken.
- (2) Remediation described in Subsections (c)(1)a. and b. above shall be referred to as "primary" remediation and remediation described in Subsections (c)(1)c. and d. shall be referred to as "secondary" remediation.
- (d) **Program Discretionary.** Undertaking environmental remediation under this program shall be at the sole discretion of the Common Council. Primary remediation will only be undertaken for the most meritorious projects. The sole source of funds for the secondary remediation assistance shall be positive tax increments generated by a developer's project. Each project, developer and remediation plan will be judged by the criteria set forth below. The Common Council may reject any or all proposed projects for any reason.
 - (e) **Project Criteria.** The nature and purposes of tax incremental financing requires that the City only undertake projects requiring significant environmental remediation and/or involving significant economic benefit to the City and other taxing authorities. The significance of environmental remediation shall be evaluated on the basis of the hazard presented by the contaminants and the cost involved in remediation. The significance of economic benefit shall be evaluated on the basis of increased tax base and employment.
 - (f) **Developer Criteria.** Prior to agreeing to provide remediation assistance to the private developer, the City shall consider the financial strength, experience and reputation of the developer and the economic viability of the project. The City may engage independent consultants in this regard or rely on reports, studies or financial commitments provided by the developer.
 - (g) **Remediation Criteria.** Prior to agreeing to provide remediation assistance to a private developer, the City shall require the developer to provide the City with an environmental survey of the property and the remediation plan (including cost estimates and quotations) for the project. The developer must provide the City with copies of EPA/DNR remediation orders, related documents and correspondence. The developer must provide the City with the name of the engineers which designed the remediation and the contractors who will do the work. The City reserves the right to insist that the developer obtain second opinions or quotes and engage other engineers or contractors.

- (h) **Development Agreements.** Any commitment to provide a developer with environmental remediation assistance shall be pursuant to a Development Agreement. The Development Agreement may include provisions regarding architectural quality and style. The Development Agreement may also include provisions which would reimburse or compensate the City for assisting the developer with environmental remediation.

3.2 Special Assessments

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3.2.14	SPECIAL ASSESSMENT COST POLICY

3.2.1 COMMON COUNCIL MAY LEVY SPECIAL ASSESSMENTS.

- (a) The City of Glendale 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 or making of public improvements and for the levying of assessments therefor. Nor is this Chapter intended to be an exhaustive, detailed re-codification 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: Sec. 66.62, Wis. Stats.

3.2.2 RESOLUTION AND REPORT REQUIRED.

- (a) Public improvements carried out pursuant to Section 66.60, Wis. Stats., and this Chapter shall be initiated by a preliminary resolution presented to the Council by the 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 to the City Engineer. The City Clerk 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 (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 for public inspection.
- (c) When the Common Council determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or rendering of the service, the report required by Sec. 66.60(3), Wis. Stats., and Subsections (a) and (b) above still contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

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.

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.

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 shall prepare a Notice of Hearing, which notice shall comply with Sec: 66.60(7), Wis. Stats., and state the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district and the place and time at which the report may be inspected. In publishing the .Notice of Hearing, the City Clerk 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 who shall cause the same to be published at least once in the official newspaper and shall mail a copy of such notice at least ten (10) days before the hearing to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or mailing of said notice.
- (b) **Waiver of Notice, Assessments Under.** The Council may, without any notice of hearing, levy and assess the whole or any part of the cost of any municipal work or whole or any part of the cost of any municipal work or improvement as a special assessment upon the property specifically benefited thereby whenever notice and hearing thereon is in writing waived by all the owners of property affected by such special assessment. In such cases, the procedure shall be the

same as hereinbefore provided excepting for the noticing and holding of public hearing thereon.

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.
 - (3) 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 shall publish the final resolution and installment assessment notice as required in Section 3-2-2 of this Chapter.
- (e) After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Section 66.60(12), Wis. Stats., or any other applicable provision of law.
- (f) As soon as the assessable cost of such work or improvement is finalized, the City Clerk shall issue respective special assessment notices 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.

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.

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 as provided in Section 3-2-6 of this Chapter.

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.

3.2.10 APPEALS; APPEALED ASSESSMENTS PAYABLE. WHEN DUE.

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

3.2.11 PAYMENT OF SPECIAL ASSESSMENTS; SPECIAL ASSESSMENT A LIEN ON PROPERTY.

- (a) **Assessments for Public Improvements.** The cost of installing, constructing or laying sanitary sewers, storm water sewers, or water mains to be installed along or in any street, alley or highway or across or in any lot or parcel of land shall be charged to the extent of the whole cost thereof to the property benefited thereby and assessments shall be made against said property under Sec. 66.60, Wis. Stats. The cost of installing, constructing or laying, paving, or curbs and gutters or sidewalks, or other public improvements other than sewer and water mains to be installed along or in any street, alley or highway, or across or in any lot or parcel of land shall be charged to the extent of the whole cost thereof to the property benefited thereby, and assessments shall be made against said property under Sec. 66.60, Wis. Stats. The cost assessed against any property

may include, as determined by the Common Council, the direct and redirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments for properties electing an installment plan under Sec. 66.54, Wis. Stats., 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 be reasonably 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 governing body.

- (b) **Assessment a Lien.** Pursuant to Subsection (13) of Section 66.60, Wis. Stats., any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the City. The Common Council shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Common Council shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

3.2.12 SPECIAL CHARGES PERMISSIBLE.

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

not be given except as required by Sec. 66.60(16) of the Wisconsin Statutes, as amended.

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

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

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.

3.2.14 SPECIAL ASSESSMENT COST POLICY.

Benefited property owners shall be responsible for the following portion of the cost of special assessment-based projects:

- (a) **Sidewalks (new)** -- One hundred percent (100%).
- (b) **Streets Serving Residential Areas.** -- Nine Dollars (\$9.00) per linear front foot in 1995, and each year thereafter adjusted by the current consumer price index: or the actual cost of curb and gutter construction with overhead costs, whichever is higher.
- (c) **Sanitary Sewer and Water Lines** -- One hundred percent (100%).
- (d) **Storm Sewers** -- Not financed by special assessments. Supp. 12-95
- (e) **Streets Serving Industrial/Commercial Areas** -- Property owners pay one hundred percent (100%) of the cost in excess of the cost of constructing a residential street.
- (f) **Alleys** -- One hundred percent (100%).

3.3 Public Records

- 3.3.1 DESIGNATION OF PUBLIC RECORDS; DEFINITIONS
- 3.3.2 DUTY TO MAINTAIN RECORDS
- 3.3.3 LEGAL CUSTODIANS OF THE RECORDS OF THE CITY
- 3.3.4 POWERS OF THE OFFICIAL LEGAL CUSTODIAN OF CITY RECORDS
- 3.3.5 PROCEDURE FOR THE RELEASE, INSPECTION AND REPRODUCTION OF RECORDS AND PROPERTY OF THE CITY
- 3.3.6 FEE SCHEDULE FOR THE LOCATION AND/OR REPRODUCTION OF THE RECORDS AND PROPERTY OF THE CITY
- 3.3.7 INDEMNIFICATION OF THE OFFICIAL LEGAL CUSTODIANS
- 3.3.8 LIMITATIONS ON RIGHT TO ACCESS
- 3.3.9 DESTRUCTION OF RECORDS
- 3.3.10 PRESERVATION THROUGH MICROFILM

3.3.1 DESIGNATION OF PUBLIC RECORDS; DEFINITIONS.

- (a) **Designation of Public Records.** The City hereby recognizes and designates all of its records as defined by Sec. 19.32(2), Wis. Stats., as public records and documents subject to release, inspection and reproduction as required by law.
- (b) **Definitions.**
 - (1) "Authority" means any of the following City entities having custody of a City record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted sub-unit of the foregoing.
 - (2) "Custodian" means that officer, department head, division head, or employee of the City designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any City records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required .by this Section to respond to requests for access to such records.
 - (3) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films recordings, tapes (including computer tapes), and computer printouts. Record does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely

the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

- (4) "Direct Cost" means the actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (5) "Actual Cost" means the total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

3.3.2 DUTY TO MAINTAIN RECORDS.

- (a) Except as provided under Section 3-3-9, 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. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the City Clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

3.3.3 LEGAL CUSTODIANS OF THE RECORDS OF THE CITY.

- (a) The City hereby designates the positions of the City Administrator and City Clerk as the official legal custodians of the public records of the City. It shall be the responsibility of the individuals in those positions to execute all duties and responsibilities of the City pursuant to Wisconsin's Public Records and Property Law.
- (b) As the official legal custodian of the records of the City, the individuals in these positions shall be responsible to the City for the timely response to any request for access to the public records of the City of Glendale. The custodian shall be solely 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 or reproduction of such records.
- (c) It is directed that all employees of the City be informed in writing that the City Administrator and City Clerk have been designated the official legal custodians of the public records of the City of Glendale. The employees shall further be

informed of the duties of the official legal custodian and shall also be made aware of the other requirements and provisions of this Chapter.

3.3.4 POWERS OF THE OFFICIAL LEGAL CUSTODIAN OF CITY RECORDS.

- (a) All requests for the release, inspection and/or reproduction of the public records of the City shall be directed or referred to the City's official legal custodian.
- (b) The official legal custodian is hereby vested with full legal power to make all necessary decisions relative to the 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 and Property Law (Sections 19.30 through 19.39, Wis. Stats.) or this Chapter.

3.3.5 PROCEDURE FOR THE RELEASE, INSPECTION AND REPRODUCTION OF RECORDS AND PROPERTY OF THE CITY.

- (a) The City hereby adopts the following Notice (see Exhibit "A" -- Access to Public Records) as the official procedure of the City in responding to requests for the release, inspection or reproduction of the records and property of the City.
- (b) This 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 and property of the City. Any questions in regard to this Notice shall be directed to the official legal custodian of the records of the City.
- (c) This Notice may be modified from time to time by Common Council action, but, absent such modification, the decisions of the official legal custodian of the records of the City shall be in conformity with its provisions.
- (d) Copies of the Notice hereby adopted shall be prominently displayed in appropriate locations throughout the City, and a copy of the Notice shall be made available to any member of the public upon a request for inspection or reproduction.

3.3.6 FEE SCHEDULE FOR THE LOCATION AND/OR REPRODUCTION OF THE RECORDS AND PROPERTY OF THE CITY.

The City hereby adopts the following fee schedule (see Exhibit "B" -- Fee Schedule for Access to Public Records) to cover the actual costs relating to the location and reproduction of any 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 or in providing any person with a reproduction of any of the records of the City. This schedule shall be reviewed annually by the City and adjusted as the need arises.

3.3.7 INDEMNIFICATION OF THE OFFICIAL LEGAL CUSTODIANS.

Any costs or fees incurred by the official legal custodians of the records of the City shall be directly reimbursed by the City of Glendale to the custodians and shall not be treated as the personal liability of the custodians.

3.3.8 LIMITATIONS ON RIGHT TO ACCESS.

- (a) As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection under this Chapter.
 - (1) Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
 - (2) Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;
 - (3) Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection; and
 - (4) Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. "Trade secrets" are defined as unpatented, secret, commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- (b) As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Section.
- (c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the City Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
 - (1) Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
 - (2) Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of current deliberations after a quasi-judicial hearing.
 - (3) Pursuant to Sec. 19.85(1)(b) and (c), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any City officer or employee, or the investigation of charges against a City officer or employee, unless such officer or employee consents to such disclosure.

- (4) Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
 - (5) Pursuant to Sec. 19.85(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) 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) 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 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 it is inaccurate, is, per Sec. 70.47(7)(af), not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.

3.3.9 DESTRUCTION OF RECORDS.

- (a) City officers may destroy the following non-utility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven (7) years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such shorter period:
- (1) Bank statements, deposit books, slips and stubs.
 - (2) Bonds and coupons after maturity.
 - (3) Canceled checks, duplicates and check stubs.
 - (4) License and permit applications, stubs and duplicates.
 - (5) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
 - (6) Receipt forms.
 - (7) Special assessment records.
 - (8) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (b) City officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to State Public Service Commission regulations, but not less than seven (7) years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed not less than two (2) years after payment or receipt of the sum involved or the effective date of said record.
- (1) Contracts and papers relating thereto.
 - (2) Excavation permits.
 - (3) Inspection records.
- (c) City officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven (7) years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period.
- (1) Contracts and papers relating thereto
 - (2) Correspondence and communications.
 - (3) Financial reports other than annual financial reports.
 - (4) Justice dockets.
 - (5) Oaths of office.
 - (5) Reports of boards, commissions, committees and officials duplicated in the Common Council proceedings.
 - (7) Election notices and proofs of publication.

- (8) Canceled voter registration cards.
 - (9) Official bonds.
 - (10) Police records other than investigative records.
 - (11) Resolutions and petitions, providing the text of the same appears in the official City minutes.
- (d) Notwithstanding the above provisions appearing in this Section, it is intended hereby that election materials may be destroyed according to lesser time schedules as made and provided in Sec. 7.23, Wis. Stats.
 - (e) Unless notice is waived by the State Historical Society, at least sixty (60) days' notice shall be given the State Historical Society prior to the destruction of any record as provided by Sec. 19.21(4)(a), Wis. Stats.
 - (f) Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than ninety (90) days after the minutes of the meeting have been approved and published, if the purpose of the recording was to make minutes of the meeting.

3.3.10 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, 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 this Chapter.

EXHIBIT A Access to Public Records

PURSUANT TO WISCONSIN LAW, this Notice has previously been adopted by the City of Glendale, which is a City organized and existing pursuant to Chapter 38, Wis. Stats.

The Common Council of the City of Glendale has directed that this Notice be placed in prominent and conspicuous locations through the City so that the Notice can be viewed and inspected by, any member of the public. In addition, individual copies of this Notice will be made available to any person who requests such a copy from the official legal custodian of the records of this City.

THE CITY IS SUBJECT TO THE WISCONSIN PUBLIC RECORDS LAW. THE FOLLOWING INFORMATION IS PROVIDED TO THE PUBLIC TO ASSIST THEM IN OBTAINING ACCESS TO THE RECORDS OF THE CITY.

- (a) **Legal Custodians of Public Records.** The City has designated the City Administrator and City Clerk as the official legal custodians of the records and property of the City. The names of the individuals presently holding these positions can be obtained by contacting the City Clerk of the City which is located at the following address: City of Glendale, 5909 North Milwaukee River Parkway, Glendale WI 53209.
- (b) **Access Hours.** Any public record of the City will be made available for inspection at the offices of the official legal custodian during normal, regular business hours upon proper request. The normal, regular business hours of the offices of the City are from 8:00 a.m. to 5:00 p.m., Monday through Friday, exclusive of holidays. No original public records of the City shall be removed from the possession of the official legal custodian. The official legal custodian shall be responsible for designating where, when and how the public records of the City may be inspected and copied. However, the decisions of the official custodian of the records shall be governed by this Notice.
- (c) **Access Policies.** The policy of the City regarding the release, inspection and/or reproduction of public records is as follows:
 - (1) After the receipt of any written request for access to the public records of the City, the official legal custodian will attempt to make such records available as soon thereafter as practical. In any event, every request should be responded to within five (5) working days.
 - (2) If a request is denied, it will be denied in writing not later than five (5) working days after the request has been made. If a public record cannot

be made available within five (5) working days, the official legal custodian will inform the requestor when the record can be made available.

- (3) If any records of the City are requested which are necessary for the day-to-day operation of the City, then the official legal custodian may arrange for the records to be inspected after normal working hours.
- (4) If the official legal custodian determines that portions of any records requested contain information which should not be released, the custodian will edit such records to remove the material not to be released and thereafter release the balance of the document.
- (5) Any requests for computer records of the City will be referred by the official legal custodian to the individual in charge of the equipment involved to determine the cost of any computer search, printing charges and possible time available on the machine. Since computer time can be expensive, computer information will not be provided until the person requesting the information is informed of the estimated costs.

(d) **Written Requests.**

- (1) It is the general policy of the City that the City will not respond to oral requests for records of the City and, therefore, all requests for any records of the City must be submitted in writing to the official legal custodian. It is not necessary that any person requesting access to the records of the City identify himself or herself in order to obtain a record, nor need any person requesting access to the records of the City state any reason for his or her request.
- (2) Any written request for a record must reasonably describe the record or information sought. If the official legal custodians cannot reasonably determine what records or information are being requested, the request shall be denied in writing and the reason for the denial shall be stated in the written denial.

- (e) **Copies.** Any person shall have not only the right to inspect the records of the City, but also the right to receive a reproduction of such records. In the event that a person files a written request for reproduction of any of the records of the City, that person shall be informed of the costs of locating and producing any of the records of the City as are established in Exhibit B -- Fee Schedule for Access to Public Records.

EXHIBIT B Fee Schedule for Access to Public Records

I. Costs of Locating Documents.

- (a) Most of the City of Glendale's records are readily available or can be located in a relatively short period of time. There will be no fee imposed upon any person who requests a record if the costs of locating that record do not exceed Fifty Dollars (\$50.00).
- (b) Some of the records of the City are in off-site storage, archived, not online on the City of Glendale's computer or otherwise not immediately available. In those cases where a records is not readily available for whatever reason and where it appears that the costs of locating a record will exceed Fifty Dollars (\$50.00), the official legal custodian will seek the prior written approval of the requestor before proceeding. In addition, the custodian will endeavor, but will not be required to provide an estimate of the total anticipated costs for locating the record.
- (c) The City will determine the cost of locating a record by using the hourly rate of Twenty-one Dollars (\$21.00) per hour for employees involved in attempting to locate the record.

II. Reproduction Expenses.

- (a) Costs of copying and reproduction of records where equipment is available:
 - (1) Twenty-five Cents (\$.25) per page.
 - (2) There will be no cost charged for clerical employees' time in photocopying any fewer than ten (10) copies.
 - (3) If more than ten (10) pages are to be copied, then an hourly charge of Twenty-one Dollars (\$21.00) per hour shall be paid in advance by the person making the request on a one-fourth (1/4) hourly basis.
 - (4) The actual cost to the City of the tapes or other medium used for reproduction shall also be paid by the person making the request.
- (b) Costs of reproduction of records where equipment is not available within the City.
 - (1) If equipment necessary for any reproduction is not available within the City, then the City will rent whatever equipment is necessary to

perform the function and will bill the requestor for such rental fee. The cost charged will be the actual costs paid by the City of Glendale to the third-party vendor.

- (2) Items in such a situation would include, but would not be limited to, audio or video tape reproduction equipment, microfilm or fiche or ultra fiche reproduction equipment, assorted computer hardware and software.
- (3) The actual cost to the City of the tape or other medium used for reproduction shall also be prod by the person making the request.

III. Disputes.

The official legal custodian of the records of the City shall report any disputes which arise under this fee schedule to the Common Council and shall recommend to the Common Council such modifications and revisions as he deems necessary.

IV. Payment of Fees.

- (a) The official legal custodian of the records of the Qty may require the payment of costs provided herein in advance.
- (b) The official legal custodian of the records of the City may, in his sole discretion, elect to waive the imposition of the costs provided for herein.

3.4 Hotel-Motel Room Tax

3.4.1 HOTEL-MOTEL ROOM TAX

3.4.1 HOTEL-MOTEL ROOM TAX.

- (a) **Short Title.** This Section shall be known as the Hotel-Motel Room Tax Ordinance of the City of Glendale.
- (b) **Imposition-Rate Definitions.** For the privilege of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators or other persons furnishing accommodations that are available to the public irrespective of whether membership is required for use of the accommodations, a tax is hereby imposed upon the retailers at the rate of seven percent (7%) of the gross receipts from the lease or rental of such accommodations, rooms or lodging, within the City of Glendale. In this Section, "transient," "hotel" and "motel" have the meanings set forth in Sec. 77.52(2)(a)1, Wis. Stats.
- (c) **Exemption from Selective Sales Tax.** Any tax so imposed shall not be subject to the selective sales tax imposed by Sec. 77.52(2)(a)1, Wis. Stats.
- (d) **Distribution of Tax Collected.** For each calendar year during which such tax is collected, the City Treasurer, subject to annual review and approval of the Common Council, shall allocate a minimum of \$150,000 of the room tax collected to a special fund entitled, "Glendale Promotion and Marketing." The maximum annual allocation to the special fund of the room tax collected shall not exceed forty percent (40%) of the amount collected in the previous year. The Glendale Convention, Visitors and Business Association, Inc. shall be responsible for the promotion and marketing of the City of Glendale.
- (e)
 - (1) Every person engaged in such business in the City of Glendale shall file at the times required in Subsection (e)(2) hereof a report with the City Treasurer as to the gross receipts received from the furnishing at retail of rooms or lodging to transients. Such report shall include gross receipts from the beginning to the end of the previous month and shall be deemed timely filed if received or postmarked on the due date. Each retailer shall also furnish a copy of his state sales tax report.
 - (2) Such report shall be filed each month at the same time such person is required to file his state sales tax report, if such state report is required to be filed monthly. If not so required, such City report shall be filed on the 20th day of each month.
- (f) **Payment.** At the time such report is filed, there shall be paid to the City Treasurer the amount of tax hereby imposed by this Section.
- (g) **Board of Tax Review.** Any person who shall question the tax herein levied may file a petition setting forth the reason for the challenge of the tax, and the merits of such challenge shall be determined by a Board of Tax Appeals which shall

consist of the City Treasurer, the Mayor and the Alderman. As a condition to such a review, payment of the tax challenged shall be required, and if the tax has been wrongfully assessed, it shall be returned to the person who has paid such tax under protest.

(h) **Interest and Penalties.**

- (1) All unpaid taxes shall bear interest at the rate of one and one-half percent (1-1/2%) per month from the due date of the return. Failure to pay the tax, or delinquent payment of such taxes, shall be subject to a One Hundred Dollar (\$100.00) late filing penalty in addition to the interest imposed herein.
- (2) If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this Section, a penalty of fifty percent (50%) of the tax due shall be paid in addition to the tax, interest and late filing penalty.

3.5 Disposal of Lost, Abandoned, and Surplus Property

3.5.1 DISPOSAL OF SURPLUS CITY PROPERTY

3.5.2 LOST AND ABANDONED PROPERTY OR PROPERTY SEIZED PURSUANT TO A SEARCH WARRANT OR SEIZED WITHOUT A SEARCH WARRANT

3.5.1 DISPOSAL OF SURPLUS CITY PROPERTY.

(a) **Definitions.**

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

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

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

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

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

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

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

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

(2) Whenever the fair market value of an item is more than Five Hundred Dollars (\$500.00) and the Common Council, upon the recommendation of the City Administrator, has determined, pursuant to the previous

Subsection, that the item is surplus City property, the department head responsible for the items shall dispose of the property by:

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

3.5.2

LOST AND ABANDONED PROPERTY OR PROPERTY SEIZED PURSUANT TO A SEARCH WARRANT OR SEIZED WITHOUT A SEARCH WARRANT.

- (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 Police Department by citizens shall be disposed of according to this Section.
 - (2) Property seized by the Police Department pursuant to a search warrant or seized without a search warrant shall be disposed of according to this Section.
 - (3) All property covered by this Section will be examined by the Police Department for identifying marks in an attempt to determine the owner, if the owner is not otherwise known. If identifying marks are present and the Police Department is reasonably able to determine who the owner may be through such identifying marks, the Police Department shall make reasonable efforts to notify the owner that the property is in the custody of the Police Department and may be claimed by contacting the Police Department and providing sufficient proof of ownership, except that property specified in Subsections (b)(1), (b)(2), and (b)(3) of this Section shall be disposed of as provided in those Subsections. If no claim for ownership is made within thirty (30) days of the date of such notice, the property shall be disposed of according to this Section. If no identifying marks are present or the Police Department is unable to reasonably determine who the owner may be, the property shall be taken into custody by the Police Department and disposed of according to this Section.
 - (4) 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.
 - (5) The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners. Such lost property shall be disposed of according to this Section not earlier than twelve (12) months after the Police Department has taken possession of the property if the rightful owner has not made a claim for its return.
 - (6) No City employee shall receive any lost, stolen, abandoned or other unclaimed property from the Police Department, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain with the City Clerk.
- (b) **Disposal Procedures.**
- (1) Firearms and Ammunition. If a firearm or ammunition is not required for evidence or use in further investigation and has not been disposed of pursuant to a court order at the completion of a criminal action or proceeding, the firearm or ammunition may be returned to the rightful owner, except that the firearm or ammunition shall not be returned to any person who committed a crime or ordinance violation under this Code involving the use of the firearm or ammunition, and the firearm or ammunition shall not be returned to the owner if he/she had prior knowledge of and gave consent to the commission of a crime or ordinance violation under this Code. In this Section, "crime" includes an act

committed by a juvenile or incompetent adult which would have been a crime if the act had been committed by a competent adult.

- a. If a firearm or ammunition was seized pursuant to a warrant or seized without a warrant in a criminal action, investigation or proceeding, the Police Department shall make reasonable efforts to notify all persons who have or may have an authorized, rightful ownership interest in the firearm or ammunition that any person claiming the right to possession of the firearm or ammunition may, within thirty (30) days of the date of such notice, apply for its return to the circuit court for the county in which the firearm or ammunition was seized or where the search warrant was returned, pursuant to Sec. 968.20, Wis. Stats. If, within thirty (30) days after such notice, an application under Sec. 968.20, Wis. Stats., is not made, the seized firearm or ammunition shall be shipped to and become the property of the State Crime Laboratories or another agency or company certified by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to accept and destroy confiscated weapons.
 - b. In all other cases, the Police Department shall make reasonable efforts to notify the rightful owner of the firearm or ammunition that the owner may apply for the return of the firearm or ammunition by contacting the Glendale Police Department within thirty (30) days of such notice and providing sufficient proof of ownership. If the rightful owner fails to contact the Police Department within thirty (30) days of such notice or fails to provide sufficient proof of ownership, the firearm or ammunition shall be shipped to and become the property of the State Crime Laboratories or another agency or company certified by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to accept and destroy confiscated weapons.
- (2) Illegal or Contraband Property. Property which cannot be legally possessed shall be destroyed.
 - (3) Property Seized Pursuant to Sec. 951.165. Wis. Stats. Property seized pursuant to Sec. 951.165, Wis. Stats., or an ordinance of this Code in conformity therewith and which is in the custody of the Glendale Police Department shall be disposed of according to the provisions of Sec. 951.165, Wis. Stats.
 - (4) Lost Property. Property which is found by persons and delivered to the Chief of Police for the purpose of locating the former owner and which has not been claimed by the former owner within twelve (12) months from the date the Police Department took custody of the property shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he may claim ownership, of said property. The Chief of Police shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any City employee finding property in the regular course of his employment.

- (5) Other Classes of Property. All other property which has been seized by the Police Department pursuant to a search warrant or without a search warrant, 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.
- 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. Explosives, Flammable or Other Material Proving a Danger to Life or Property. 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 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 and which has a commercial value in normal business and does not pose an immediate threat to life or property.
 - d. Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less. An item of property with a fair market value of One Hundred Dollars (\$100.00) or less may be disposed of by the Chief of Police, or the department head responsible for the item; by: donation to a non-profit organization or to a governmental agency; public auction; sale by sealed bid; or negotiated sale. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
 - e. Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00). An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
- (6) Disposal of Property.

The Chief of Police, with the approval of the City Administrator, shall dispose of all personal lost, found, stolen, abandoned, evidentiary, confiscated or surplus City property that is delivered to his/her control or possession in accordance with Section 66.28, Wis. Stats.

The Police Department may dispose of such property that has remained unclaimed for a period of 30 days by public auction, a sale bid by contract, a trade on other property to be acquired by the City, or retention for use of the City. If the property is not disposed of at a public auction, the Police Department shall maintain an inventory of the property, a record of the date and method of disposal, including the consideration received for the property, if any, and the name and address of the person taking

possession of the property, if any. The inventory shall be kept as a public record for a period of not less than 2 years from the date of disposal of the property.

A sale by public auction may include the sale of items by use of an auction website via the internet using a third party to assist in the sale of the items, provided that a list shall be preserved of the articles so sold, the price for which each was sold, and the names of the owners or supposed owners (if known) from whom the articles were taken or received. It shall not be necessary to publish a list of the articles to be sold, but it shall be sufficient to give notice that the unclaimed articles remaining at the police station which have remained unclaimed for 30 days, will be sold at auction via the internet, naming the site. The City shall also endeavor to include a copy of the notice on its official website, although failure to do so shall not void any sale.

- (7) Payment to City Treasury. Any monies shall be turned over to the City Treasurer, any items of appraised value may be sold by accepting sealed bids, and any property deemed to be of usable value to the City or any of its departments, may be assigned for use to that Department.

The Chief of Police will maintain a record of all such items retained for public use for a minimum of two years, after transfer of such property to another City department.