

TITLE 3

Finance and Public Records

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Chapter 1

Finance

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Sec. 3-1-1 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.

- (a) There shall be a fee as established by the Common Council 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.

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

Bond Eliminated. The City of Prescott elects not to give the bond on the City Clerk Treasurer in his capacity as 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: Section 70,67, Wis. Stars.

Sec. 3-1-3 City Budget.

(a) **Departmental Estimates.** Annually, at a time specified by the Finance Committee, each officer, department, board and committee shall file with the City Clerk 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) **Preparation of Proposed Budget.**

(1) **Mayor to Prepare.** The Mayor shall annually prepare and submit to the Council a proposed budget presenting a financial plan for conducting City affairs for the ensuing fiscal year.

(2) **Consideration of Estimates.** The Mayor, with the assistance of the City Clerk, shall consider such departmental estimates in consultation with the department head, recommend to the Common Council a budget amount for such department or activity.

(c) **Proposed Budget.** On or before November 1, the Mayor shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall including the following information:

(1) The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.

(2) An itemization of all anticipated income from the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.

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.

Such other information as may be required by the Common Council and by state law.

(d) **Copies of Budget.** The City Clerk shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizen. The entire fiscal budget shall be available for public inspection in the Office of the City Clerk during regular office hours.

Hearing.

The City Clerk shall submit to the Council at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.

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.

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.

A majority vote of the Common Council is required to adopt the proposed budget and a majority vote of the Council is necessary to adopt the appropriations budget.

State Law Reference: Section 62,12, Wis. Stats.

Sec. 3-1-4 Changes in Budget.

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

Sec. 3-1-5 City Funds to be Spent in Accordance with Appropriation.

No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3-1-4 of this Chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Common Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

Sec. 3-1-6 Fiscal Year.

The calendar year shall be the fiscal year.

Sec. 3-1-7 Public Depositories.

The Common Council shall designate the public depository or depositories within this state within which City funds shall be deposited, and when the money is deposited in such depository in the name of the City, the City Treasurer and bondsman shall not be liable for such losses as are defined by state law. The Treasurer shall invest and the interest arising therefrom shall be paid into the City Treasury.

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

Sec. 3-1-8 Claims Against City.

- (a) **Payment of Claims.** Pursuant to Sec. 66.044, Wis. Stats., the Treasurer shall submit to the Common Council a financial report on claims and statements paid.
- (b) **Report to the Common Council.** The Treasurer shall file with the Common Council a list of the claims approved, showing the date paid, name of claimant, purpose and amount.

Sec. 3-1-9 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.

Sec. 3-1-10 Facsimile Signatures.

In lieu of the personal signatures of the Mayor, or Clerk, or Treasurer, 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. However, at least one (1) required signature shall be an original signature when a facsimile signature is used.

Sec. 3-1-11 Receiving Money; Receipt for Same.

(a) The City 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 Treasurer or his/her deputies shall make out a receipt in duplicate for the money so received. The 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: Section 66.113, Wis. Stats.

Sec. 3-1-12 Statement of Real Property Status.

The City Clerk 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 forty-eight (48) hours is required for preparation of a statement of real property status. There shall be a fee for compiling such information, plus an additional fee for facsimile transmissions per Section 1-3-1.

Sec. 3-1-13 Accounts Receivable Billing Procedures.

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

Sec. 3-1-14 Annual Audits.

A firm of certified public accountants shall be employed each year by the City, subject to the confirmation of the Common Council to conduct a detailed audit of the City's financial transactions and its books, and to assist the 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 books audited may, in addition to the City financial records of the

office of the City Treasurer, include the City Treasurer's books, the City's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the City handling City moneys.

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

No agent of the City 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 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 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 Ten Thousand Dollars (\$10,000.00) 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 Ten Thousand Dollars (\$10,000.00) or less.

Formal Bid. The formal bid procedure is used for purchasing goods and services in an amount over Ten Thousand Dollars (\$10,000.00), 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 Ten Thousand Dollars (\$10,000.00) shall be made by written quotation, telephone quotations, informal written quotations or formal bid. Purchases over Ten Thousand Dollars (\$10,000.00), 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 and returned to and analyzed by the City Clerk. 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.

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.

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.

Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the City Clerk shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

Sec. 3-1-17 Levying Delinquent Utility Bills as a Tax.

(a) In addition to other methods provided by law, it is hereby provided that delinquent utility bills may be levied as a tax in accordance with the provisions of this Section, which are hereby adopted pursuant to Sec. 66.0809, Wis. Stats.

(b) On or around October 20th, in each year, notice shall be given to the owner or occupant of all lots or parcels of real estate to which utility services have been furnished prior to October 1 by the City Water and Sewer Utility and payment for which is owed and in arrears at the time of giving the notice.

(c) The notice shall be in writing and shall state the amount of arrears, including any penalty assessed, and shall state that unless the amount is paid by November 1st, a penalty of 10 percent of the amount of arrears will be added. The notice shall say that unless the arrears with any added penalty are paid by November 15th, the arrears and penalty will be levied as a tax against the lot or parcel of real estate to which City utility services were furnished and for which payment is delinquent.

(d) Each delinquent amount, including the penalty, becomes a lien upon the lot or parcel of real estate to which the utility service was furnished and payment for which is delinquent and the

clerk shall insert the delinquent amount and penalty as a tax against the lot or parcel of real estate.

Sec. 3-1-17a Special Assessments

(a) In addition to other methods provided by law, it is hereby provided that the cost of installing or constructing any public work or improvement shall be charged in whole or in part to the property benefited, and make an assessment against the property benefitted in accordance with the provisions of this Section, which are hereby adopted pursuant to Sec. 66.0701, Wis. Stats.

(b) The special assessment is a levy against the property from the date of the levy.

Sec. 3-1-17b Special Charges

(a) The City may impose a special charge against real property for current services rendered by allocating all or part of the cost of the service to the property served in accordance with the provisions of this Section, which are hereby adopted pursuant to Sec. 66.0627, Wis. Stats.

(b) A special charge is not payable in installments. If a special charge is not paid within the time determined by the governing body, the special charge is delinquent. A delinquent special charge becomes a lien on the property.

(c) Special charges include but are not limited to:

- (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

(d) On or around October 20th in each year notice shall be given to the owner or occupant of all lots or parcels of real estate which have received services considered special charges and for which payment is owed and in arrears at the time of giving the notice.

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

(a) Pursuant to the authority of the Wisconsin Statutes, the City hereby imposes a penalty of one and a half percent (1 ½ %) per month or fraction of a month, in addition to the interest prescribed by statute, 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.

(b) This penalty of one and a half percent (1 ½ %) per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent.

Sec. 3-1-19 Separate Accounts for Municipal Fire Volunteer Funds

- (a) Funds raised by the Prescott Area Fire volunteers shall be deposited by the Fire Chief, Assistant Fire Chief, or Fire Department Secretary/Treasurer in an account in a public depository designated and approved by the Prescott City Council in the name of the Prescott Fire Department.
- (b) Based on the majority vote of the Prescott Area Fire volunteers, the Fire Chief, Assistant Fire Chief, or Fire Department Secretary/Treasurer shall have exclusive control over the expenditure of the funds raised by the Prescott Area Fire Volunteers.
- (c) Withdrawals of more than two hundred (\$200) from the account described in (a) shall be authorized by a majority vote of the Prescott Area Fire Volunteers.
- (d) The Prescott Area Fire and EMS Association shall determine reporting and audit requirements relating to these funds.

Chapter 2

Special Assessments

Article A Special Assessment Procedures

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- 3-2-2 Resolution and Report Required
- 3-2-3 Costs That May Be Paid by Special Assessment
- 3-2-4 Exemptions; Deductions
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Article B Water and Sewer Special Assessments

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Article A: Special Assessment Procedures

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

- (a) The City of Prescott, 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 improvements and for the levying of assessments therefor. Nor is this Chapter intended to be an exhaustive, detailed recodification of the state law under said statutory section. Detailed requirements still require reference to said statutory section and the subsections thereunder. The purpose hereof is to generally define and establish local procedures.

State Law Reference: Section 66.62, Wis. Stats.

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

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:

The assessment of benefits to be levied.

The damages to be awarded for property taken or damages.

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.

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.

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.

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-Treasurer required in Section 3-2-2(b)(5) of this Chapter, the City Clerk or City Engineer 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.

Sec. 3-2-6 Council Actions After Hearing.

After the hearing, the Common Council may:

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.

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.

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.

(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 shall publish the final resolution as required in Section 3-2-2 of this Chapter.

(e) After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Section 66.60(12), Wis. Stats., or any other applicable provision of law.

(f) As soon as the assessable cost of such work or improvement is finalized, the City Clerk 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 as provided in Section 3-2-6 of this Chapter.

Sec. 3-2-9 Where Cost of Improvement is Less Than Assessment.

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

Sec. 3-2-10 Appeals; Appealed Assessments Payable When Due.

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

Sec. 3-2-11 Payment of Special Assessments; Special Assessment a Lien on Property.

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

Sec. 3-2-12 Special Charges Permissible.

(a) In addition to all other methods provided by law, special charges for current services may be imposed by resolution by the Common Council by allocating all or part of the cost of the property served. Such resolution setting forth the property location, the current service rendered by the City and the special charge therefor or cost thereof. Such resolution for special charges may include snow and ice removal, weed elimination, street sprinkling oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer and water service and tree care or removal. The provision for notice of such charges shall be optional with the Common Council except that in the case of street, sidewalk, curb or gutter repair, a Class I 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 3-2-1 1, shall become a lien on said property as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against the property, as provided by Section 66.60(16) of the Wisconsin Statutes, and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special charge. Notice of special charges for current services need not be given except as required by Section 66.60(16) of the Wisconsin Statutes, as amended. Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section. *State Law Reference:* Section 66.60(16), Wis. Stats.

Sec. 3-2-13 Miscellaneous Provisions.

(a) If any assessment or charge levied under this Chapter is invalid because such Statutes are found to be unconstitutional, the Common Council may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law. 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 Sees. 66.54(10) and (11), Wis. Stats. Special assessments to retire such bonds and pay the interest thereon shall be levied under Sec. 66.60, 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.

Sec. 3-2-15 Special Assessment Basis

- (a) **Generally.** Street curb & gutters shall be financed by special assessment as deemed advisable by the Council. All special assessments shall be levied in accordance with the provision of Sec. 66.60, Wis. Stat. and of this section.
- (b) **Single Frontage Lots.** The special assessment on lots which abut on or only one (1) public street shall be determined by multiplying the total number of front footage by the special assessment charge per foot.
- (c) **Corner Lot.** The special assessments on corner lots shall be determined by multiplying the assessable footage by the special assessment charge per foot. Owner of the property on corner lot will pay 100% assessment on both sides of the lot.
- (d) **Deferred Payments.** The Council may permit the deferred payment of such special assessment until the project is completed, but no longer than ten (10) years following the date of levy, in accordance with Sec. 66.605, Wis. Stat.

Sec. 3-2-16 Payment Installments

Unless otherwise provided in the preliminary or final special assessment resolution, all special assessments levied under this section may be paid in installments pursuant to a schedule prescribed by the Common Council with interest at a rate of cost of project funds plus two (2) % percent. If the assessment cannot be tied to a specific financing, interest rate shall be tied to a market cost of funds plus two (2) % percent.

Sec. 3-2-17 through Sec. 3-2-19

Reserved for Future Use.

Article B: Water and Sewer Special Assessments

Sec. 3-2-20 Basis for Assessments for Water and Sewer.

Water and sewer main extensions within the City shall be extended on either a "Special Assessment" or "Cost Advancement" basis and in accordance with the Wisconsin Statutes.

Sec. 3-2-21 Special Assessment Basis.

(a) Generally. Water and sewer main extensions shall be financed by special assessments for such extensions as deemed advisable by the Council. In general the special assessment method shall be used for main extensions to service areas in immediate need of water or sewer service or which are deemed likely to develop and need service within ten (10) years following the levying of the special assessments. All special assessments shall be levied in accordance with the provisions of Sec. 66.60, Wis. Stats., and of this Section.

(b) Front Foot Rates. Special assessments shall be levied on a front foot basis, provided that the charge per front foot and the total assessment on any one (1) parcel shall not exceed the benefits thereto. The amount levied for each front foot shall be determined as follows: Curb and gutter special assessments costs to be paid by the residents equal to 100% of unclassified excavation, crushed aggregate base, concrete curb and gutter, and appropriate engineering and administration fees, restoration recommended by the city engineer, which could include seed and mulch, sod, other vegetation, and some other option.

(c) Single Frontage Lots. The special assessment on lots which abut on only one (1) public street shall be determined by multiplying the total number of front footage by the special assessment charge per foot.

(d) Corner Lots. The special assessment on corner lots shall be determined by multiplying the assessable front footage by the special assessment charge per foot. The assessable front footage shall be determined as follows:

(1) If mains shall be extended which abut on both sides of a corner lot, the assessable front footage thereon shall be fifty percent (50%) of the total frontage abutting on the public streets, but not less than one hundred percent (100%) of the total frontage of the long side.

(2) If the mains shall be extended which abut only one (1) side of a corner lot, the assessable front footage shall be the total frontage of the short side if the main abuts such side, or one hundred percent (100%) of the long side if the main abuts such long side.

(3) If mains shall be extended which abut a corner lot that abuts an existing main, but is not served by the existing main, the assessable front footage shall be fifty percent (50%) of the total frontage of both sides, but not less than one hundred percent (100%) of the long side frontage, but not to exceed two hundred (200) feet, from which there shall be deducted the number of front feet on which special assessments were previously paid, if any.

(4) If the water main shall be extended which abuts a corner lot that abuts an existing main, and is served by the existing water main, the assessable water main front footage shall be fifty percent (50%) of the total frontage of both sides, but not less than one hundred percent (100%) of the long side frontage, but not to exceed two hundred (200) feet, from which there shall be deducted the number of front feet on which special assessments were previously paid, if any.

(5) If the sewer main shall be extended which abuts a corner lot that abuts an existing main, and is served by the existing sewer main, the assessable sewer main front footage shall be fifty percent (50%) of the total frontage of both sides, but not less than one hundred percent (100%) of the long side frontage, but not to exceed two hundred (200) feet, from which there shall be deducted the number of front feet on which special assessments were previously paid, if any. However, the assessment upon this frontage shall be deferred until and

unless hookup to the main occurs. If hookup to the main occurs, the property owner shall be responsible for all costs for hooking up to the City's sanitary main system. In addition to the assessment, these costs will include, but not be limited to, laterals, restoration, all other related labor and equipment and any applicable hookup or impact fees. If hookup to the main does not occur within 20 years, the deferred special assessments shall be forgiven.

(6) If mains are extended on any side of a triangular or odd shaped lot, the charges shall be determined by first calculating the square footage of the lot and then reducing the frontage to a square lot; thereafter the rates shall apply as provided in Subsections (d) (1), (2), (3), (4), (5) or (6) above.

(e) **Deferred Payments.** The Council may permit the deferred payment of such special assessments until the property is connected to the main, but not longer than ten (10) years following the date of the levy, in accordance with Sec. 66.605, Wis. Stats.

Sec. 3-2-22 Cost Advancement Method.

The cost advancement method of financing water and sewer main extensions shall be used in such areas as deemed advisable by the Council. In general, this method shall be used only when application is made for public water or sewer service which would require the extension of mains through sparsely occupied areas to serve such applicant, or through areas which in the judgment of the Council are unlikely to develop extensively within the next ten (10) years.

Where extensions are authorized on a cost advancement basis the procedure shall be as follows:

- (a) The applicant shall deposit with the City treasury a sum sufficient to pay the total estimated cost of the extension, including one hundred percent (100%) of street intersection costs, less the amount allocable to fire protector service of such extension, if any.
- (b) Such deposit shall be made before construction is started or contracted. If the actual apportionable cost shall be less than the amount deposited, the excess of the deposit over the cost shall be refunded to the applicant within thirty (30) days after notice of the amount due.
- (c) Any property owner connected to such main, other than the applicant, shall pay to the City a connection charge determined by the Council which shall be equivalent to the amount of front foot special assessments which would have been levied by the City at the time such extension was made.

Sec. 3-2-23 Payment Installments.

Unless otherwise provided in the preliminary or final special assessment resolutions, all special assessments levied under this Section may be paid in installments pursuant to a schedule prescribed by the Common Council with interest at the maximum rate allowable in accordance with the provisions of Sec. 66.54(7), Wis. Stats.

Sec. 3-2-24 Sewer Assessment Rates.

Sewer assessments shall be at a rate determined by the Common Council.

Sec. 3-2-25 Application for Permit.

- (a) **Permit Required.** Any person desiring to connect to the Municipal Wastewater System shall apply to the Common Council of its designated representative for connection authorization.
- (b) **Connection Fee.** Before a permit is issued allowing a connection to a wastewater line in the City, there shall be paid a connection fee as established by the Common Council in Section 1-3-1 for each wastewater availability charge unit assessed to the connection.
- (c) **Charges.** For the purposes of this Section, the wastewater availability charge shall be computed as follows:
 - (1) Each single family residential house, each living unit in a townhouse and duplex shall each comprise one (1) unit.
 - (2) Multi-family residential, such as condominiums and apartments, shall comprise one
 - (1) living unit for each residence.
 - (3) Mobile homes shall each comprise one (1) unit.
 - (4) Other buildings and structures including commercial and industrial buildings shall have the wastewater availability charge unit determined by the Common Council or its designated representative, upon the recommendation of the Common Council. All charges relate to four (4) inch sewer line only, Charges on anything larger will be determined by the Common Council or designated representative, upon the recommendation of the Director of Public Works.
- (d) **Basis for Determination.** The Metropolitan Waste Control Commission current standard service availability charge units for various commercial, public and institutional facilities may be referred to as a basis for determining units in the connection charge. Each connection into the City-owned part of the wastewater collection system shall be subject to a wastewater availability charge. The minimum wastewater availability charge shall be as established by the Common Council.

Sec. 3-2-26 Water Main Assessments.

Water main assessments shall be based on cost divided by number of assessable lineal feet serviced, as determined by the Council.

Chapter 3

Public Records

- 3-3-1 Definitions
- 3-3.2 Duty to Maintain Records
- 3-3-3 Legal Custodian(s)
- 3-34 Public Access to Records
- 3-3-5 Access Procedures
- 3-3-6 Limitations on Right to Access
- 3-3-7 Destruction of Records
- 3-3-8 Preservation Through Microfilm

Sec. 3-3-1 Definitions.

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

Actual Cost. The total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

Sec. 3-3-2 Duty to Maintain Records.

(a) Except as provided under Section 3-3-7, each officer and employee of the 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 Clerk, 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 to act as the legal custodian.

(b) Unless provided in Subsection (c), the City Clerk or the Clerk's designee shall act as legal custodian for the Common Council and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Common Council. The following offices or authorities shall have as a legal custodian of records the individual so named.

Authority Designated Legal Custodian

City Assessor's Office City Assessor

General City Records City Clerk
(including Council Records)

Fire Department Fire Chief

Police Department Chief of Police

Financial Records Treasurer

City Attorney's Office City Attorney

(c) For every authority not specified in Subsections (a) and (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.

(d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the City Clerk.

(e) The City Clerk shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

Sec. 3-3-4 Public Access to Records.

(a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record of provided in Sec. 19.35(1), Wis. Stats.

(b) Records will be available for inspection and copying during all regular office hours.

(c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least forty-eight (48) hours' advance notice of intent to inspect or copy.

(d) A requester shall be permitted to use facilities comparable to those available to City employees to inspect, copy or abstract a record.

(e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.

(f) A requester shall be charged a fee per page as established in Section 1-3-1 to defray the cost of copying records.

If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.

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.

If mailing or shipping is necessary, the actual cost thereof shall also be charged.

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.

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).

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.

The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.

(g) Pursuant to Sec. 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This Subsection does not apply to members of the Common Council.

Sec. 3-3-5 Access Procedures.

(a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Sec. 19.37, Wis. Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under Section 3-3-4(f)(6). A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.

(b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor. If the legal custodian, after conferring with the City Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.

(c) A request for a record may be denied as provided in Section 3-3-6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that, if the request for the record was made in writing, then the determination is subject to

review upon petition for a writ of mandamus under Sec. 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

Sec. 3-3-6 Limitations on Right to Access.

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.

Sec. 3-3-7 Destruction of Records.

(a) City officers may destroy the following nonutility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven (7) years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such shorter period:

- (1) Bank statements, deposit books, slips and stubs.
- (2) Bonds and coupons after maturity.
- (3) Canceled checks, duplicates and check stubs.
- (4) License and permit applications, stubs and duplicates.
- (5) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
- (6) Receipt forms.
- (7) Special assessment records.
- (8) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

City officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to State Public Service Commission regulations, but not less than seven (7) years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed not less than two (2) years after payment or receipt of the sum involved or the effective date of said record.

- (1) Contracts and papers relating thereto.
- (2) Excavation permits.
- (3) Inspection records.
- (c) City officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven (7) years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period.

- (1) Contracts and papers relating thereto.
- (2) Correspondence and communications.
- (3) Financial reports other than annual financial reports.
- (4) Justice dockets.
- (5) Oaths of office.
- (6) Reports of boards, commissions, committees and officials duplicated in the Common Council proceedings,
- (7) Election notices and proofs of publication.
- (9) Canceled voter registration cards.

Official bonds.

Police records other than investigative records.

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.

Sec. 3-3-8 Preservation through Microfilm.

Any City officer or the director of any department or division of City government may, subject to the approval of the City Clerk, 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

Finance and Public Records

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.

Definitions.

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

The item or its function has been totally replaced by other City property and no probable future function exists for it; or

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

The item is no longer able to reliably or economically perform the work required of it.

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.

Reporting. Each department will file with the City Clerk annually to be included with department budget stating what property is currently held by each department and that property which is ready for disposal. A copy will be given to council and Mayor.

Disposition of Surplus City Property.

All property owned by the City of Prescott, 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 as follows:

- Donation to a nonprofit organization within the City or to a governmental agency;
- Public auction or sale;
- Sale by sealed bid;
- Negotiated sale; or
- Traded in.

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. 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 council

The City Clerk 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 Prescott.

Whenever the fair market value of an item is One Hundred Dollars (\$100.00) 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 upon approval by the Council.

(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 city council, 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 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 City Clerk shall be authorized to hire an auctioneer or take such other action as is necessary to properly dispose of the property with council approval 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.

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.

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.

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.

The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners. 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.

(b) Disposal Procedures.

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.

Vehicles: Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.

Intoxicating Liquor and Fermented Malt Beverages: Intoxicating liquor and fermented malt beverages shall be destroyed.

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.

Other Property: Other property shall be disposed of according to the procedures in Section 3-4-1.

Illegal Property: Property which cannot be legally possessed shall be destroyed.

Lost Property. Property which is found by persons and delivered to the Chief of Police for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he may claim ownership of said property. The Chief of Police shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any City employee finding property in the regular course of his employment.

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: Section 66.28, Wis. Stats.

TITLE 3

Finance and Public Records

Chapter 5

Impact Fees

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Sec. 3-5-1 Intent.

This Ordinance is enacted to establish the mechanism for the imposition of impact fees upon development to finance the capital costs of acquiring, establishing, upgrading, expanding, and constructing public facilities that are necessary to accommodate such development. This

Ordinance is intended to assure that development bears an appropriate share of the cost of capital expenditures necessary to provide such public facilities within the City of Prescott and its service areas as are required to serve the needs arising out of development, as well as to comply with Sec. 66.0617 Wis. Stats. As provided in Sec. 66.0617(2)(b), Wis. Stats., the City of Prescott, by adopting this Ordinance, is not intending to limit its authority to finance public facilities by any other means authorized by law, including, without limitation, the means authorized by Sec. 236.13, subsections (2) and (2m), Wis. Stats., and Title 14 of the Prescott Ordinances, and any other statutes or ordinances.

Sec. 3-5-2 Definitions. In this Chapter:

- (a) All words shall have the same meanings as set forth in Sec. 66.0617(1), Wis. Stats. As of the date of passage of this ordinance, those terms and definitions are as follows:
 - (1) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the political subdivision can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities or the costs of equipment to construct, expand or improve public facilities.
 - (2) "Developer" means a person that constructs or creates a land development.
 - (3) "Impact fees" means cash contributions, contributions of land or interests in land or any other items of value that are imposed on a developer by a political subdivision under this section.
 - (4) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a political subdivision or that results in nonresidential uses that create a need for new, expanded or improved public facilities within a political subdivision.
 - (5) "Political subdivision" means a city, village, town or county.
 - (6) "Public facilities" means highways, as defined in Sec. 340.01(22), and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing and distributing water, parks, playgrounds and other recreational facilities, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries except that, with regard to counties, "public facilities" does not include highways, as defined in Sec.

340.01(22), other transportation facilities or traffic control devices.
“Public facilities” does not include facilities owned by a school district.

- (7) “Service area” means a geographic area delineated by a political subdivision within which there are public facilities.
- (8) “Service standard” means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the political subdivision.

- (b) The word “Development” shall have the same meaning as the phrase “land development” defined above.
- (c) “Residential Equivalent Unit (REU)” means a unit of measure for impact fees equivalent to one residential dwelling unit. For purposes of calculating the public water or sewer impact fee for residential development, one REU is equivalent to one dwelling unit. For purposes of calculating the public water or sewer impact fee for commercial or industrial development, one REU is considered equal to the basic meter size of 5/8 in. or 3/4 in. For purposes of calculating the parks impact fee, one REU is equal to each separate dwelling unit. In all cases, the City Clerk shall make the decision as to the application of these standards.

Sec 3-5-3 Establishment of Impact Fees.

The following fees are impact fees established by the City pursuant to Sec. 66.0617, Wis. Stats.:

- (a) Public water impact fees pursuant to Section 3-5-10 of this Chapter 3.
- (b) Public streets impact fees pursuant to Section 3-5-11 of this Chapter 3.
- (c) Public park impact fees pursuant to Section 3-5-12 of this Chapter 3.
- (d) Public buildings impact fees pursuant to Section 3-5-13 of this Chapter 3.

Sec 3-5-4 Documentation.

The following City documents contain the needs assessments for the impact fees identified under Section 3-5-3 above, demonstrate City compliance with the requirements of Sec. 66.0617(3) and (4), Wis. Stats., and shall be kept on file and available for public inspection in the Office of the City Clerk:

- (a) Impact Fee Needs Assessment prepared by Cedar Corporation, and
- (b) City of Prescott Comprehensive Master Plan, prepared by Citizens of Prescott.

Sec. 3-5-5 Revenues.

Revenues collected by the City as impact fees shall be placed by the City Treasurer in segregated interest-bearing accounts, and shall be accounted for separately from other funds of the City. Impact fee revenues and interest earned on impact fee revenues may be expended by the City only for the capital costs for which the impact fees were imposed.

Sec. 3-5-6 Time Limit for Expenditures.

Maximum Time to Use Impact Fees Collected From the Time of Fee Collection

- (a) An impact fee that was collected before January 1, 2003, must be used for that purpose for which it was imposed not later than December 31, 2012. Any such fee that is not used by that date shall be refunded to the current owner of the property with respect to which the impact fee was imposed, along with any interest that has accumulated.
- (b) An impact fee that was collected after December 31, 2002, and before April 11, 2006, must be used for the purpose for which it was imposed not later than the first day of the 120th month beginning after the date on which the fee was collected. Any such fee that is not used by that date shall be refunded to the current property owner with respect to which the impact fee was imposed, along with any interest that has accumulated.
- (c) With regard to an impact fee that is collected after April 10, 2006 and that is collected within 7 years after the effective date of the ordinance, such impact fees must be used for that purpose for which it was imposed within 10 years after the effective date of the ordinance. Any such fee that is not used by that date shall be refunded to the current owner of the property with respect to which the impact fee was imposed, along with any interest that has accumulated.
- (d) With regard to an impact fee that is collected after April 10, 2006, and that is collected more than 7 years after the effective date of the ordinance, such impact fees shall be used within a reasonable period of time after they are collected to pay the capital costs for which they were imposed, or they shall be refunded to the current owner of the property with respect to which the impact fees were imposed, along with any interest that has accumulated.

Sec. 3-5-7 Payment of Impact Fees.

- (a) Unless otherwise expressly provided herein, all required impact fees shall be paid in full before issuance of a building permit by the City for any development to which the impact fee applies.
- (b) Any impact fee imposed due to installation of a larger meter pursuant to Section 3-5-10(b) shall be paid prior to installation of the larger meter.

Sec. 3-5-8 Installment Payments.

The City Council may authorize by resolution the payment of impact fees in installment payments. If installment payments are authorized, interest shall be paid on the installment payments at the same rate then charged by the City on installment payments for special assessments.

Sec. 3-5-9 Appeals.

- (a) No appeal may be commenced pursuant to this section if any applicable impact fee or installment payment is delinquent. No impact fee payment obligation shall be suspended during the pendency of any appeal filed pursuant to this section.
- (b) Pursuant to Sec. 66.0617(10) of the Wisconsin Statutes, the only issues upon which an impact fee appeal can be raised are the following:
 - (1) The amount of the impact fee imposed by the City and paid by the developer;
 - (2) The method of collection of the impact fee;
 - (3) The purpose for which impact the City expends fee funds.
- (c) Appeals must be brought within 30 days of the earlier of:
 - (1) The due date for payment of the applicable impact fee; or
 - (2) The due date of the first installment payment.
- (d) The appellant shall pay a filing fee of \$200.00 at the time of filing of the appeal. The notice of appeal shall be filed with the City Clerk.
- (e) Following the filing of the notice of appeal, the City Clerk shall compile a record of the ordinance imposing the contested impact fee and a record of the management and expenditures of the impact fee. The City Clerk shall transmit these documents to the City Council. The City Clerk shall also compile a report for each appeal in which the appellant is seeking a total or partial refund of the impact fee paid. This report shall specify the fiscal impact of a successful appeal on the City of Prescott. The fiscal impact report shall estimate whether it will be necessary for the City to adjust impact fees or amend existing ordinances if there is a successful appeal.

- (f) The City Council shall hold a public hearing on the appeal, preceded by a class 1 notice, providing fair opportunity for the appellant to be heard. The burden shall be on the appellant to establish illegality or impropriety of the impact fee at issue. Following the close of the public hearing, the City Council shall deliberate upon the matter and shall conduct any studies and inquiries it deems appropriate to decide the appeal.
- (g) If the City Council determines that the appeal has merit, it shall determine appropriate remedies. These may include reallocation of the proceeds of the challenged impact fee to accomplish the purposes for which the fee was collected; refunding the impact fee in full or in part, along with interest collected by the City thereon; granting the appellant the opportunity to make the impact fee payment in installments; or such other remedies as it deems appropriate in a particular case.

Sec 3-5-10 Public Water Impact Fee.

- (a) A public water impact fee is hereby imposed on all development in the City of Prescott as specified by this Ordinance. The public water impact fee shall be imposed upon any development occurring on land subsequently annexed to the City of Prescott as of the date of annexation of such land.
- (b) The public water impact fee is hereby imposed for any current (as of the effective date of this Ordinance) or future development within the City of Prescott. The public water impact fee shall also be imposed on any existing development in which additional residential dwelling units are created or in which a larger water meter is installed, whether such installation is due to a modification of the development or not. Any such public water impact fee due to a larger water meter shall be referred to in this Chapter as a "larger meter fee" and shall be imposed based on the size of the new larger meter, subject to the credit described in Paragraph (f)(2) below.
- (c) The public water impact fee shall be calculated as set forth in the Impact Fee Needs Assessment referenced in Section 13-5-4 of this Chapter.
- (d) The public water impact fee for residential development shall be \$500.00 for each residential dwelling unit created by the development.
- (e) The public water impact fee for commercial or industrial development shall be \$500.00 per REU, based on the number of REUs applicable to the particular meter size as specified herein. The total public water impact fee for a particular commercial or industrial development shall be based on the size of the water meter installed to service the development according to the following table of meter equivalents:

Meter Size and its Number of REUs (referred to as "Equivalent Meter Conversion" in the Report)

3/4 in. or 5/8 in. = 1 REU

1 in. = 2.5 REU

1.25 in. = 4 REU

1.5 in. = 5 REU

2 in. = 8 REU

3 in. = 15 REU

4 in. = 25 REU

6 in. = 50 REU

8 in. or larger = 80 REU

The impact fee for a particular development shall be determined by multiplying the applicable public water impact fee specified in Subparagraph (e) above by the number of REUs as determined by reference to the table above.

- (f) Public water impact fees may be reduced or eliminated as follows:
- (1) Additions to existing buildings which do not involve the creation of additional dwelling units or the installation of additional or larger water meters shall not be assessed a public water impact fee;
 - (2) A larger meter impact fee shall be reduced by the amount of any previous impact fee paid for that same meter installation. In the case of installment payments, the reduction does not include any interest paid.

Sec. 3-5-11 Public Street Impact Fee.

- (a) A public street impact fee is hereby imposed on all development in the City of Prescott. The public street impact fee shall be imposed upon any development occurring on land subsequently annexed to the City of Prescott as of the date of annexation of such land.
- (b) The public street impact fee is hereby imposed for any current (as of the effective date of this Chapter) or future development within the City of Prescott.

- (c) The public street impact fee imposed shall be as set forth in the Impact Fee Needs Assessment referred to in Section 13-5-4 of this Chapter.
- (d) The public street impact fee shall be \$290.00 for each REU.

Sec. 3-5-12 Public Parks Impact Fee.

- (a) A public parks impact fee is hereby imposed on all residential development in the City of Prescott. The public parks impact fee shall be imposed upon any residential development occurring on land subsequently annexed to the City of Prescott as of the date of annexation of such land.
- (b) The public parks impact fee is hereby imposed for any current (as of the effective date of this Ordinance) or future residential development within the City of Prescott. The public parks impact fee shall also be imposed on any modification to an existing residential development that results in any additional dwelling units.
- (c) The public parks impact fee imposed shall be calculated as set forth in the Impact Fee Needs Assessment referred to in Section 13-5-4 of this Chapter.
- (d) The public parks impact fee shall be \$700..00 for each REU.
- (e) The total public parks impact fee shall be based upon the number of dwelling units created by the development.
- (f) The public parks impact fee shall be equal to the impact fee per REU as set forth in (d) above, multiplied by the number of dwelling units in a development.

Sec. 3-5-13 Public Buildings Impact Fee.

- (a) A public buildings impact fee is hereby imposed on all development in the City of Prescott. The public buildings impact fee shall be imposed upon any residential development occurring on land subsequently annexed to the City of Prescott as of the date of annexation of such land.
- (b) The public buildings impact fee is hereby imposed for any current (as of the effective date of this Chapter) or future development within the City of Prescott. The public buildings impact fee shall also be imposed on any modification to an existing residential development, which results in any additional residential units.
- (c) The public buildings impact fee imposed shall be calculated as set forth in the Impact Fee Needs Assessment referred to in Section 3-5-4 of this Chapter.

- (d) The public buildings impact fee shall be \$700.00 for each REU.
- (e) The public buildings impact fee shall be equal to the amount per REU set forth in Subsection (d) above multiplied by the Equivalent Meter Conversions specified in Section 3-5-10(e).

Sec 3-5-14 Reduction in Impact Fee.

The City Council may, at its sole discretion, agree to lessen the amount of the impact fee imposed on a specific development to accommodate the construction of state- or federal-funded low- or moderate-income housing within the City.

Sec. 3-5-15 Severability.

If any section, phrase, sentence, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion(s) shall be deemed separate, distinct, and independent provisions. Any such holding shall not affect the validity of the remaining portions of this ordinance.