

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 Thirty-five Dollar (\$35.00) 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.

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

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

SEC. 3-1-3 CITY BUDGET.

- (a) **Departmental Estimates.** On or before September 1st. of each year, each officer, department, board and committee shall file with the City Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department board or committee during 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 uniformed as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Committee of the Whole, with the assistance of the Clerk-Treasurer shall consider such department estimates in consultation with the department head, recommend to the Common Council a proposed budget amount for such department or activity.
- (c) **Proposed Budget.** On or before October 1st, the Committee of the Whole 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 include the following information:
 - (1) The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.
 - (2) An itemization of all anticipated income from the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
 - (3) An estimate of the amount of money to be raised from general property taxes, which, with income from other sources, will be necessary to meet the proposed expenditures.
 - (4) Such other information as may be required by the Common Council and by state law.
- (d) **Copies of Budget.** The City Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the City Clerk-Treasurer during regular office hours.
- (e) **Hearing.**
 - (1) The Mayor shall submit to the Council at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.

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

State Law Reference: Section 62.12, Wis. Stats.

SEC. 3-1-4 CHANGES IN BUDGET.

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

SEC. 3-1-5 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.

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

SEC. 3-1-6 FISCAL YEAR

The calendar year shall be the fiscal year.

SEC. 3-1-7 PUBLIC DEPOSITORIES.

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

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

SEC. 3-1-8 CLAIMS AGAINST CITY.

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

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

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

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

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

SEC. 3-1-10 FACSIMILE SIGNATURES.

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

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

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

State Law Reference: Section 66.113, Wis. Stats

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

The Clerk-Treasurer is authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water 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 Ten Dollar (\$10.00) fee for compiling such information.

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 the accrued monthly interest of one and one-half percent (1-1/2%) of said charges shall be entered on the tax roll as a special charge and become a lien upon real estate.

SEC. 3-1-14 ANNUAL AUDITS.

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

SEC. 3-1-15 ADMINISTRATION FEE.

For any bills or invoices that the City prepares (except utility bills, tax bills, public records requests, and the Town of Brooklyn for joint programs or activities), there shall be added an administration fee of one percent (1%) of the total bill or invoice. However, the administration fee shall not be less than two dollars (\$2.00) nor more than ten dollars (\$10.00).

CHAPTER 2

Special Assessments

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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
- 3-2-5 Notice of Proposed or Approved Project
- 3-2-6 Council Actions After Hearing
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- 3-2-8 Council's Power to Amend, Cancel or Confirm Special Assessment
- 3-2-9 Where Cost of Improvements is Less Than Assessment
- 3-2-10 Appeals; Appealed Assessments Payable When Due
- 3-2-11 Special Assessment a Lien on Property
- 3-2-12 Special Charges Permissible
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SEC. 3-2-1 COMMON COUNCIL MAY LEVY SPECIAL ASSESSMENTS.

- (a) The City of Green Lake, 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 hereunder. The purpose hereof is to generally define and establish local procedures.
- (d) The City adopts the provisions of Secs. 66.60 and 66.62, Wis.Stats. by reference.

State Law Reference: Section 66.62, Wis. Stats.

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

- (a) Public improvements carried out pursuant to Section 66.60, Wis. Stats., and this Chapter shall be initiated by a preliminary resolution presented to the Council by the City Engineer, which resolution shall declare the Council's intention to exercise its assessment powers for such municipal purpose(s), describe the same, the limits of the proposed assessment district, the number of installments in which special assessment may be paid or that the number of installments will be determined at hearing thereon, and direct the City Engineer to make a report thereon. After adoption of such preliminary resolution by the Common Council, copies thereof shall be forwarded by the City Clerk-Treasurer to the City Engineer. The City Clerk-Treasurer shall forthwith, after adoption of such preliminary resolution, obtain a list of the names and addresses of all interested persons, if with reasonable diligence their names and addresses may be obtained, and forward the same to the City Engineer. Upon receipt of copy of 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-Treasurer for public inspection.
- (c) When the Common Council determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or rendering of the service, the report required by Sec. 66.60(3), Wis. Stats., and Subsections (a) and (b) above still contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

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

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

assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Common Council.

SEC. 3-2-4 EXEMPTIONS; DEDUCTIONS.

- (a) If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be paid by the City.
- (b) A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Common Council determines to be reasonable and just under the circumstances of each case when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. 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-Treasurer 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-Treasurer shall set the place and time at which all interested persons, their agents or attorneys may appear before the Common Council or Committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be signed by the City Clerk-Treasurer who shall cause the same to be published at least once in the official newspaper and shall mail a copy of such notice at least ten (10) days before the hearing to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or mailing of said notice.
- (b) **Waiver of Notice, Assessments Under.** The Council may, without any notice of hearing, levy and assess the whole or any part of the cost of any municipal work or whole or any part of the cost of any municipal work or improvement as a special assessment upon the property specifically benefitted thereby whenever notice and hearing thereon is in writing waived by all the owners of property affected by such special assessment. In such cases, the procedure shall be the same as hereinbefore provided excepting for the noticing and holding of public hearing thereon.

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

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

SEC. 3-2-7 COMBINED ASSESSMENTS.

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

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

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

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

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

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

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

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

- (a) **Payment of Special Assessments.**
 - (1) Without interest. Upon receipt of copy of special assessment certificate, any person may pay the same in full, without interest, if paid to the City Clerk-Treasurer within the grace period therein allowed and as allowed in the final resolution.
 - (2) After grace period. If any special assessment, or any part thereof, remains unpaid following the running of the grace period specified for payment without interest, at time of preparation of the first tax roll thereafter the same, together with interest computed thereon at the interest rate established in said final resolution and in said certificates computed from the date of levy (i.e., date of final resolution) or the finalizing of assessable costs, whichever is later, shall be entered in such tax roll in such manner as directed in said final resolution and certificate; thereafter, if the same be payable in installments, subsequent installments together with interest

at said rate computed on declining balance shall be entered in subsequent tax rolls until fully paid. This provision is in no way intended to prohibit the prepayment of the balance owing at any time on principal together with interest to date of payment only.

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

SEC. 3-2-12 SPECIAL CHARGES PERMISSIBLE.

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

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

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

SEC. 3-2-13 MISCELLANEOUS PROVISIONS.

- (a) If any assessment or charge levied under this Chapter is invalid because such Statutes are found to be unconstitutional, the Common Council may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- (b) The Common Council may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing is waived in writing by the 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 RATES.

- (a) The following rate schedule applies to normal construction of the various improvements listed and may be utilized by the Common Council in its discretion. The rate schedule, when used, is intended to include one hundred percent (100%) of complete construction and engineering costs; appropriate adjustment should be made for corner and cul de sac lots.
- (1) Sewer and Water Installations.
- a. Sanitary Sewer Main -- Forty-eight and 00/100 Dollars (\$48.00) per front foot; dual frontage property - Twenty-four Dollars (\$24.00) per foot.
 - b. Sanitary Sewer Laterals -- Twenty-eight and 50/100 Dollars (\$28.50) per lineal foot.
 - c. Water Main -- Forty Dollars (\$40.00) per front foot; dual frontage property - Twenty Dollars (\$20.00).
 - d. Water Laterals -- Twenty-eight and 50/100 Dollars (\$28.50) per front foot.
- (2) Street Improvements.
- a. Excavation and Base Construction -- Twenty-six Dollars (\$26.00) per front foot.
 - b. Curb and Gutter -- Eleven and 75/100 Dollars (\$11.75) per front foot.
 - c. Bituminous Pavement -- Thirty-eight Dollars (\$38.00) per front foot.
 - d. Concrete Sidewalk -- Twelve Dollars (\$12.00) per front foot.
- (b) The current percentage of assessed valuation to the equalized valuation of the total costs shall be added to the land value of the property.
- (c) This Section shall be reviewed periodically and revised as necessary when it is appropriate to do so.

CHAPTER 3

PUBLIC RECORDS

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3-3-4	Public Access to Records
3-3-5	Access Procedures
3-3-6	Limitations on Right to Access
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SEC. 3-3-1 DEFINITIONS.

- (a) "Authority" means any of the following City entities having custody of a City record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (b) "Custodian" means that officer, department head, division head, or employee of the City designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any City records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this Section to respond to requests for access to such records.
- (c) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.
- (d) "Direct Cost" means the actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) "Actual Cost" means the total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

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

- (a) Except as provided under Section 3-3-7, each officer and employee of the City shall safely keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.
- (b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefor to the officer or employee who shall file said receipt with the City Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

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

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

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

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

- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the City Clerk-Treasurer.
- (e) The City Clerk-Treasurer shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

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

- (a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record as provided in Sec. 19.35(1), Wis. Stats.
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least forty-eight (48) hours advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to City employees to inspect, copy or abstract a record.
- (e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- (f) A requester shall be charged a fee of twenty-five cents (\$.25) per page to defray the cost of copying records.
 - (1) If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - (2) The actual full cost of providing a copy of other records not in printed form on paper such as films, computer printouts and audio-and video-tapes, shall be charged.
 - (3) If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - (4) There shall be no charge for locating a record unless the actual cost therefor exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and billed to the requester.
 - (5) The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
 - (6) Elected and appointed officials of the City shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
 - (7) The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fees 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 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 reason 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 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 Section 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

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

- (a) As provided in Sec. 19.36, Wis.Stats., the following records are exempt from inspection under this Chapter.
- (1) Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
 - (2) Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;
 - (3) Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection; and
 - (4) Pursuant to Sec. 905.08, Wis.Stats., a record or any portion of a record containing information qualifying as a common law trade secret. "Trade secrets" are defined as unpatented, secret commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- (b) As provided by Sec.43.40, 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. Stat., 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. Stat., 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 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 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 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 Record 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) Cancelled 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. Stat., and then after such a shorter period, except that water stubs, receipts of current billings and customer 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 custodians 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, 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) 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 proof of publications.
 - (8) Cancelled 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.

SEC. 3-3-8 PRESERVATION THROUGH MICROFILM.

Any City officer or the director of any department or division of City government may, subject to the approval of the City Clerk-Treasurer, keep and preserve public records in his or her possession by means of microfilm or other photographic reproduction method. Such records shall meet the standards for photographic reproduction set forth in Sec. 16.61(7)(a) and (b), Wis. Stats., and shall be considered original records for all purposes. Such records shall be 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.

CHAPTER 4

Hotel-Motel Room Tax

3-4-1	Definitions
3-4-2	Imposition of Tax
3-4-3	Utilization of Room Taxes Collected
3-4-4	Collection of Tax
3-4-5	Security Required
3-4-6	Records to be Maintained
3-4-7	Confidentiality Required

SEC. 3-4-1 DEFINITIONS.

In this Chapter, the following definitions shall apply:

- (a) "Hotel" or "Motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, bed and breakfast establishments, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one (1) month and accommodations furnished by any hospital, sanitariums or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.
- (b) "Gross receipts" has the meaning as defined in Sec. 77.51(11) (a), (b) and (c), Wis. Stats., insofar as applicable.
- (c) "Transient" means any person residing for a continuous period of not less than one (1) month in a hotel, motel or other furnished accommodations available to the public.

SEC. 3-4-2 IMPOSITION OF TAX.

Pursuant to Sec. 66.75, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of seven percent (7%) of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Sec. 77.52(2) (a)1, Wis. Stats.

SEC. 3-4-3 UTILIZATION OF ROOM TAXES COLLECTED.

The Common Council, in adopting and establishing this specific form of taxation, recognizes the positive economic impact of the tourism industry on the entire community and its general welfare and does state as its policy commitment that a sum equal to fifty percent (50%) of the room tax collected shall be utilized directly for the promotion of

tourism in this locality. The amount so designated shall be a part of each annual budget, whether administered through a formal park-type board or otherwise. Any unexpended room tax funds collected in any one (1) year must be expended by the end of the following fiscal year. One hundred percent (100%) of all funds generated by virtue of the increase of the room tax from five percent (5%) to seven percent (7%) shall be allocated to a segregated fund designed solely for the marketing and promotion of the Green Lake community as a tourism designation and for the promotion of economic development with none of said funds being allocated for any other purpose other than as has been designated in this section.

SEC. 3-4-4 COLLECTION OF TAX.

- (a) **Administration by City Clerk-Treasurer.** This tax shall be administered by the City Clerk-Treasurer who shall, at City expense, provide the necessary application and reporting forms at no cost to the taxpayer.
- (b) **Application for Permit.** Every person furnishing rooms of lodging under Section 3-4-2 shall file with the City Clerk-Treasurer an application for a permit for each place of business. Each application for permit shall be made upon a form prescribed by the City Clerk-Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business and such other information as the City Clerk-Treasurer requires. The application shall be signed by the owner, if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such seller. At time of making an application, the applicant shall pay to the City Clerk-Treasurer a fee of Five Dollars (\$5.00).
- (c) **Issuance of Permit.** After compliance with Subsection (b) above by the applicant, the City Clerk-Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein.
- (d) **Reporting Periods.** There shall be quarterly reporting of the taxes so collected to the City Clerk-Treasurer for the periods January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31, respectively, for each year. Such return shall be made on forms furnished by the City Clerk-Treasurer and shall be filed with the City Clerk-Treasurer and the tax obligation therein owing paid to the such Clerk-Treasurer on or before the last day of the month following the tax accounting period. Such return shall show the gross receipts of the preceding quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period and such other information as the City Clerk-Treasurer deems necessary. All such returns shall be signed by the person required to file the return or his duly authorized agent and shall be made under oath and penalty of perjury. The City Clerk-Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from

the filing date. Such return shall reflect a deduction from the sum transmitted to the City Clerk-Treasurer equivalent to one percent (1%) of the gross tax imposed, which sum shall be retained by the permit holder to offset the accounting and administration of such tax and the credit card discount experienced by such permit holders.

- (e) **Report Due Upon sale or Conveyance of Business.** Notwithstanding the accounting period provided for above, if any person liable for any amount of tax under this Section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to pay such amount until the former owner produces a receipt from the City Clerk-Treasurer that such tax has been paid for or a certificate stating that no amount is due. If a person subject to the tax imposed by this Section fails to withhold such amount of tax from the sale price and such tax remains unpaid, the buyer and seller shall be jointly responsible for the payment of such tax.
- (f) **Audit of Returns.** The City Clerk-Treasurer may, by office audit or other means if so directed by the Council, determine the tax required to be paid to the City or the refund due to any person under this Section. The determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Clerk-Treasurer possession or knowledge. Whenever the City Clerk-Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the City Clerk-Treasurer or agents appointed by such Clerk-Treasurer are authorized to examine and inspect the books, records, memorandum and property of any person in order to verify the tax liability of that person or of another person.
- (g) **Doomage Assessment.** If any person fails to file a return as required by this Chapter, the City Clerk-Treasurer shall cause an estimate of the amount of the gross receipts which would have been taxable under this Chapter to be computed. On the basis of this estimate, the City Clerk-Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty equivalent to ten percent (10%) thereof.
- (h) **Penalty Provision.** A forfeiture of twenty-five percent (25%) or Five Thousand Dollars (\$5,000.00), whichever is less, of the tax imposed is hereby established and due and owing in the event that the room tax is not paid within thirty (30) days after the due date of the return. In addition to this forfeiture, all unpaid taxes under this Section shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which the taxes are paid or deposited with the City Clerk-Treasurer. All refunded taxes shall bear interest at twelve (12%) per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest

computation. If the City Clerk-Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon.

- (i) **Fraudulent Returns.** If a person files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this Section, a penalty of fifty percent (50%) shall be added to the tax required to be paid exclusive of interest and other penalties.

SEC. 3-4-5 SECURITY REQUIRED.

In order to protect the revenue of the City, the City Clerk-Treasurer may require any person liable for the tax imposed by this Section to place with him before or after a permit is issued such security not in excess of Five Thousand Dollars (\$5,000.00) as the City Clerk-Treasurer shall determine. If any taxpayer fails or refuses to place security, the City Clerk-Treasurer may revoke or refuse to issue such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this Section, the City Clerk-Treasurer may, upon ten (10) days' notice, recover the taxes, interest and penalties from the security placed with the said Clerk-Treasurer by such taxpayer. No interest shall be paid or allowed by the City to any persons for the deposit of such security. In the event the payment of the tax shall be delinquent in any given period, the taxpayer shall be required to furnish security and the amount of such delinquency for the succeeding two (2) tax periods. Upon failure to provide such security, the permit provided for in Section 3-4-4(c) shall be revoked.

SEC. 3-4-6 RECORDS TO BE MAINTAINED.

Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Clerk-Treasurer and this Chapter shall require. Such records shall be retained and made available for a period of five (5) years from the due date of a filing period.

SEC. 3-4-7 CONFIDENTIALITY MAINTAINED.

- (a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the City Clerk-Treasurer are deemed to be confidential, except the City Clerk-Treasurer may divulge their contents to the following and no others:
 - (1) The person who filed the return.
 - (2) Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 - (3) Officers, employees or agents of the City Auditors.
 - (4) Such other public officials of the City of Green Lake when deemed necessary.

- (b) No person having an administrative duty under this Section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this Section or the amount or source of income, profits, losses, expenditures or any particulars thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided above.

SEC. 3-4-8 PENALTIES.

Any person who is subject to the tax imposed by this Chapter who fails to obtain a permit as required in Section 3-4-4(b) or (c) or who fails or refuses to permit the inspection of his records by the City Clerk-Treasurer after such inspection has been duly requested by such Treasurer or who fails to file a return as provided in this Chapter, or who violates any other provision of this Chapter, shall be subject to a forfeiture pursuant to Section 1-1-7. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense. The total forfeiture imposed shall not exceed fifty percent (50%) of the tax imposed.