

Title 3

REVENUE AND FINANCES

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Chapter 3.04

TAX ROLL AND RECEIPTS

Sections:

- 3.04.010 Real estate tax payments in three installments.
- 3.04.020 Penalty on delinquent general property taxes, personal property taxes, special assessments, special charges and special taxes.

3.04.010 Real estate tax payments in three installments. The city shall have three installment payments of real estate taxes. The first installment to be paid on or before January 31, the second installment on or before April 30, and the final installment on or before July 31 in accordance with Section 74.12 of the Wisconsin Statutes.

3.04.020 Penalty on delinquent general property taxes, personal property taxes, special assessments, special charges and special taxes. (a) Pursuant to Section 74.47(2) of the Wisconsin Statutes, there is imposed a penalty of 0.5 percent per month or fraction of a month in addition to any other interest due under city ordinances and/or state statutes, on any delinquent general property taxes, personal property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of the city shall be retained by the city treasurer for the city in accordance with Section 74.47(3)(d) of the Wisconsin Statutes.

(c) This penalty shall apply to the 1988 personal property tax roll and all subsequent tax rolls. (Ord. 61-5147 §1, 2002, File No. 02-0114; 61-4650 §1, 1988.)

Chapter 3.06

FINANCIAL OBLIGATIONS OF PERMIT AND
LICENSE APPLICANTS

Sections:

3.06.010 Payment of taxes, claims, forfeitures, judgments prior to issuance of license or permit.

3.06.010 Payment of taxes, claims, forfeitures, judgments prior to issuance of license or permit. (a) The payment of all personal property taxes, special assessments, and room taxes imposed pursuant to Title 3 of this code, all forfeitures or judgments resulting from conviction for violation of any ordinance codified in the Wausau Municipal Code, except moving traffic violations, and all other judgments due and owing from any applicant to the city at the time of the application for any license or permit provided for in these ordinances, and any of the same relating to the property or business previously licensed if the new license is granted consequent or conditionally upon the sale or transfer of the business or stock in trade or furnishings or equipment of the premises or of the ownership or control of a corporation is a condition precedent to the granting of such license or permit. If the personal property tax bill has not been issued, the treasurer shall require advance payment based on the previous year's mill rate multiplied by the premises' or property's or business' current year's valuation. No license or permit application shall be granted until the clerk or his/her designee has investigated the applicant so that all required payments have been made.

(b) Alleged errors in amounts claimed to be due the city may be appealed to a committee comprised of the assessor, the finance director, and city attorney or their designees. The committee shall have no authority to review any matter for which a review or appeal procedure has been provided by statute or other ordinance. Within five days of being informed of an amount claimed due, the person seeking review shall pay the amount claimed and file a written notice of appeal with the clerk stating the bases for the appeal and specifying the alleged error. Upon payment, the applicant may file the application for the license or permit if otherwise qualified. As soon as practicable, the committee shall hold a hearing at which the person shall present evidence to substantiate the claimed error, call witnesses in his/her own behalf, may cross-examine witnesses and may be represented by legal counsel. After holding the hearing, the committee shall by majority vote make findings of fact and conclusions and shall correct any established errors. Any amount improperly required paid shall be refunded promptly, together with interest at the rate of twelve percent per annum from the date the amount was paid to the city to the date of refund.

(c) In cases of extraordinary financial hardship, the Public Health & Safety Committee shall be authorized to waive the provisions of subsection (a). The City Clerk shall be required to document the hardship and present a report of the circumstances requesting the waiving of these provisions to members of the Public Health & Safety Committee. (Ord. 61-5402 §1, 2009, File No. 02-0115; Ord. 61-5148 §1, 2002, File No. 02-0115; Ord. 61-4948 §1, 1996.)

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Chapter 3.08

BUDGET PROCEDURE

Sections:

- 3.08.010 Proposed budget.
- 3.08.020 Budget hearing—Notice—Appropriation resolution.
- 3.08.030 Appropriation transfers.
- 3.08.040 Appropriations required.
- 3.08.050 Annual Budget Adjustment required.
- 3.08.060 Annual Budget Monitoring.

3.08.010 Proposed budget. The finance committee of the common council shall recommend and submit to the 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:

- (a) The expense of conducting each department and activity of the city for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current year;
- (b) An itemization of all anticipated income of the city from sources other than general property taxes and bond issues, 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;
- (c) 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;
- (d) Such other information as may be required by the council and by state law;
- (e) The council shall provide a reasonable number of copies of the budget summary for distribution to citizens.

3.08.020 Budget hearing—Notice—Appropriation resolution. The finance committee of the common council shall submit to the council, at the time the annual budget is submitted, the draft on an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon submission of the proposed appropriation resolution to the council it shall be deemed to have been regularly introduced therein. The council shall hold a public hearing on the budget and the proposed appropriation resolution as required by law, not later than the fourth Tuesday of November of each year, and shall publish official notice of such hearing as required by law not less than ten days prior to such hearing. Following the public hearing the proposed appropriation resolution may be changed or amended and shall take the same course in the council as other resolutions.

3.08.030 Appropriation transfers. Upon written recommendation of the finance committee, the council may at any time by a two-thirds 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 days thereafter in a newspaper in general circulation in the city.

3.08.040 Appropriations required. 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 resolution, or such resolution when changed as authorized by section 3.08.030.

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 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. (Ord. 61-5668 §1, 2015; Ord. 61-5149 §1, 2002, File No. 02-0116; prior code §§ 4.05(1), (2), (3), (4), (5), & (6).)

3.08.050 Annual Budget Adjustment Required. Each year between August 31 and October 31, the Mayor shall prepare and submit to the Finance Committee, a budget reconciliation amendment using year-to-date actual revenues and expenditures and making projections for year-end outcomes by appropriation. The reconciliation amendment shall be designed to keep expenditures under those which have been appropriated in the budget, by year's end. (Ord. 61-5668 §2, 2015, File No. 02-0116)

3.08.060 Annual Budget Monitoring. All city management personnel with budget responsibilities, as defined by ordinance or job description, shall monitor the expenditures for which they are responsible, to ensure expenditures have not exceeded the annual appropriation approved by the common council for such purpose. Whenever anticipated expenditures will exceed the approved appropriation for that purpose, the matter shall be brought by the Mayor to the common council for consideration of a transfer or budget modification. (Ord. 61-5668 §3, 2015, File No. 02-0116)

Chapter 3.10

FEES FOR MUNICIPAL SERVICES

Sections:

3.10.010 Referendum.

3.10.010 Referendum. The City of Wausau shall hold a city-wide referendum requesting citizen authorization to institute a fee for any municipal service. This includes, but is not limited to, the following services; police protection, garbage pickup, fire protection, road repair, snowplowing, recycling, yard waste disposal, street sweeping, fall leaf collection, spring clean-up, and storm water management among others. The only allowable exception is a fee that affects 10% or less of the city's residents. (Ord. 61-5312 §1, 2006, File No. 06-1016.)

Chapter 3.12

SALE OF CITY-OWNED REAL PROPERTY

Sections:

- 3.12.010 Requests and proposals to be directed to council.
- 3.12.020 Various departments to be notified—Recommendations.
- 3.12.030 Procedure for disposition of land.
- 3.12.040 Applicability—City representatives.

3.12.010 Requests and proposals to be directed to council. Any request or proposal for the sale of city-owned real property shall be directed to the common council and such request or proposal shall be referred to the capital improvements and street maintenance committee for its recommendations. The capital improvements and street maintenance committee may also from time to time report to the common council and recommend that certain tracts of land under its jurisdiction be offered for sale. (Ord. 61-4045 §1(part), 1966; prior code §4.09(1).)

3.12.020 Various departments to be notified—Recommendations. The capital improvements and street maintenance committee shall notify the following departments of the proposed sale or disposition of any city-owned land and obtain from these departments a statement indicating whether or not such departments have objection to the sale or disposition of the property involved:

- (a) Police department;
- (b) Fire department;
- (c) Water utility;
- (d) Electrical department;
- (e) Park department;
- (f) Board of public works.
- (g) Community Development Department (Ord. 61-5465 §1, 2011, File No. 11-0109, Ord. 61-5150 §1(part), 2002, File No. 02-0117; Ord. 61-4045 §1(part), 1966; prior code §4.09(2).)

3.12.030 Procedure for disposition of land. If no objection is raised by any department listed above, the capital improvements and street maintenance committee shall then arrange for the disposition of the land involved in the following manner:

- (a) The committee shall advertise for bids for the sale of the property and require any bids to indicate the price and the intended or proposed use of the real estate sold. This use shall be demonstrated by a plot plan, sketch, picture or diagram of any building to be erected on the premises and a statement of the intended use of the premises and any building erected thereon;

(b) The bids shall be considered by the capital improvements and street maintenance committee and the recommendation of the plan commission shall be obtained as to the proposed use and disposition of the property;

(c) The capital improvements and street maintenance committee shall recommend to the common council, after its consideration of the report of the plan commission, the ultimate sale or disposition of the property. The capital improvements and street maintenance committee's recommendation shall be based upon its opinion that the sale or disposition would be in the best interests of the city based on the price to be obtained, the type of building to be erected on the land and the proposed use to be made of the premises. (Ord. 61-5150 §1(part), 2002, File No. 02-0117; Ord. 61-4045§1(part), 1966; prior code §4.09(3).)

3.12.040 Applicability—City representatives. The procedure outlined above shall not be applicable to the sale or lease of city-owned land in industrial parks or land acquired by the city for redevelopment purposes pursuant to resolution, binding offer to contract. The sale or lease of this type of city-owned land shall be accomplished by means of contract, lease or other written agreement arrived at by means of negotiation by representatives of the city and prospective purchasers or lessees of the land. For purposes of this chapter the economic development committee is designated the representative of the city and is hereby directed to negotiate with prospective purchasers or lessees of parts or parcels of city-owned industrial parks and to recommend to the council sales or leases of parcels thereof and the terms of such sales or leases. Any action taken by the economic development committee in this regard is subject to final approval by the common council. (Ord. 51-5638 §1, 2014, File No. 02-0117; Ord. 61-5321 §1, 2007, File No. 02-0117; Ord. 61-5150 §1(part), 2002, File No. 02-0117; Ord. 61-4056 §1, 1967; prior code §4.09(4).)

Chapter 3.14

SALE OF CITY-OWNED PERSONAL PROPERTY

Sections:

- 3.14.010 Departments compile and circulate inventory.
- 3.14.020 Sale.
- 3.14.030 City employees may purchase.

3.14.010 Departments compile and circulate inventory. As deemed necessary, each department shall take inventory of its personal property and place on a surplus list all items not required for its operation. The surplus list shall be turned in to the finance director, who shall cause them to be circulated amongst all the departments. All items not claimed by one department from another shall be declared salvage, and provision made for the sale thereof. (Ord. 61-5151 §1(part), 2002, File No. 02-0118; Ord, 61-4295 §1(part), 1975.)

3.14.020 Sale. Items of special or limited interest shall be advertised in the official city newspaper or other publications in order that a fair market sale is realized. All other items shall be sold locally at public auction at an auction house or sealed bid, advertised as a class II notice, except that motor vehicles may be auctioned by qualified auctioneers anywhere located, at the discretion of the finance director. (Ord. 61-5151 §1(part), 2002, File No. 02-0118; Ord. 61-5031 §1, 1999; Ord. 61-4295 §1(part), 1975.)

3.14.030 City employees may purchase. Pursuant to an opinion of the Attorney General for the state (28 Op. Atty. Gen. 615) (1939), wherein Section 175.10 of the Wisconsin Statutes has been interpreted as not prohibiting the sale of salvage city-owned personalty to city employees, officers or officials, such sales are authorized at the public auction at an auction house or on sealed bid. Any city officer, official or employee will declare such affiliation immediately upon purchase of any such property. (Ord. 61-5151 §1(part), 2002, File No. 02-0118; Ord. 61-4295 §1(part), 1975.)

Chapter 3.15

DISPOSAL OF NON-CITY-OWNED PERSONAL PROPERTY

Sections:

- 3.15.010 Disposal of abandoned property.
- 3.15.020 Methods of disposal.
- 3.15.030 Disposal of abandoned bicycles.
- 3.15.040 Disposal of flammable, explosive or incendiary substances.
- 3.15.050 Disposal of seized property.
- 3.15.060 Records.

3.15.010 Disposal of abandoned property. The city may dispose of any non-city-owned personal property which has been abandoned, or remained unclaimed for a period of thirty days after the taking of possession of the property by the city, in accordance with Section 66.0319 of the Wisconsin Statutes, any amendments, revisions or successor statutes thereto. (Ord. 61-5078 §1(part), 2000.)

3.15.020 Methods of disposal. (a) The head of each city department shall have the option of maintaining and using any unclaimed abandoned property for its own use.

(b) The head of each city department shall make a list of all unclaimed abandoned property not to be retained by the department and shall circulate the list among all the departments for consideration for city use.

(c) The head of each city department may donate to charity or any nonprofit organization any unclaimed or abandoned property not converted to city use.

(d) The head of each city department may discard any unclaimed abandoned property that is deemed nonusable.

(e) All unclaimed abandoned property not converted to city use, donated to charity, or discarded shall be disposed of by public auction at an auction house or sealed bid in accordance with Chapter 3.14. (Ord. 61-5152 §1(part), 2002, File No. 02-0119; Ord. 61-5078 §1(part), 2000.)

3.15.030 Disposal of abandoned bicycles. (a) The police chief or authorized representative may dispose of unclaimed or abandoned bicycles through a public auction, donation to charity or other nonprofit organizations, or junking.

(b) The bicycle auction shall be conducted by the police department at any time the surplus of bicycles dictates and the thirty-day waiting period for abandonment has expired.

(c) Proceeds from the sale, after deducting the necessary expenses for conducting the sale, shall be turned over to the city treasurer. (Ord. 61-5078 §1(part), 2000.)

3.15.040 Disposal of flammable, explosive or incendiary substances. (a) The city may immediately and safely dispose of abandoned or unclaimed flammable, explosive or incendiary substances, materials or devices posing a danger to life or property in their storage, transportation or use after taking possession without a public auction.

(b) The disposal of dangerous materials and substances shall be under the guidance of the fire department or other duly authorized personnel and shall meet all federal and state guidelines for ensuring the safety of such disposal.

(c) The city shall attempt to return to the rightful owner substances, materials for devices which have a commercial value in the normal business usage and do not pose an immediate threat to life or property.

(d) An attempt to return the substance, material or device to the rightful owner shall be made when it appears the substance, material or device has been reported stolen. (Ord. 61-5078 §1(part), 2000.)

3.15.050 Disposal of seized property. The police chief or authorized representative may safely dispose of any seized property which poses a danger to life or other property in storage, transportation or use and which is not required for evidence or further investigation. Disposal procedures include, but are not limited to, return of the seized property to the rightful owner. (Ord. 61-5078 §1(part), 2000.)

3.15.060 Records. The city and each department shall maintain an inventory of such property not disposed of in a sale open to the public, a record of the date and method of disposal, including the consideration received for the property, if any, and the name and address of the person taking possession of the property as a public record for a period of not less than two years from the date of disposal. (Ord. 61-5078 §1(part), 2000.)

Chapter 3.16

CLAIMS ADMINISTRATION PROCEDURE¹

Sections:

- 3.16.010 Adoption of state law.
- 3.16.020 Adoption of Wisconsin Civil Jury Instructions.
- 3.16.030 Definitions.
- 3.16.040 Procedure.
- 3.16.050 Empowerment.

3.16.010 Adoption of state law. All applicable state laws including, but not limited to, statutes of limitations, procedures, and other requirements pertaining to municipal claims and damages, as from time to time amended, changed, deleted, modified, or created, are hereby adopted by reference, made effective, and incorporated as if fully set forth herein. Any act required to be performed or prohibited by any laws so incorporated by reference is required or prohibited by this resolution. (Ord. 61-5420 §1, 2010, File No. 07-0206; Ord. 61-5324 §1, 2007, File No. 07-0206.)

3.16.020 Adoption of Wisconsin Civil Jury Instructions. All applicable Wisconsin Civil Jury Instructions, as promulgated by the Wisconsin Civil Jury Instructions' Committee, currently in effect or any subsequent additions thereto or deletions therefrom are hereby adopted by the city of Wausau as guidelines upon which to determine whether to deny, settle, or pay any claim filed against the city of Wausau as may be appropriate on a case-by-case basis. (Ord. 61-5420 §1, 2010, File No. 07-0206; Ord. 61-5324 §1, 2007, File No. 07-0206.)

3.16.030 Definitions. (a) "Claim" means a correct, complete, and proper, in substance and form, itemized written statement of personal injury, wrongful death, or property damage in strict conformity with the requirements of state law, which sets forth with specificity and particularity the correct and complete name, home address, and telephone number of the claimant together with a specific and legally-sufficient description and itemization of the nature, kind, and type of injury and/or damage, the specific dollar amount of damages claimed, together with a full and accurate statement of the facts and circumstances upon which the claim is based, including the reasons for believing the city is liable therefore. (Ord. 61-5420 §1, 2010, File No. 07-0206; Ord. 61-5324 §1, 2007, File No. 07-0206)

3.16.040 Procedure. (a) Each and every claim of whatever kind or nature against the city shall be served upon the city clerk, or his/her designee, by each aggrieved party or someone acting on his/her behalf in strict conformity with the time limits and manner required by state law. The city clerk shall immediately forward such claim to the city attorney, who shall cause a file to be created

¹ For statutory provisions pertaining to disbursement from the local treasury, see § 66.0607, Wis. Stats. For statutory provisions authorizing an alternative system of approving claims, see § 66.0609, Wis. Stats. See also § 62.12(8), Wis. Stats.

and maintained for each claim received and shall retain and process the original claim as required by law.

(b) The city attorney, or his/her designee, shall promptly notify the claimant of the receipt of such claim and request of the claimant such additional information as may be necessary to process the claim. Information on the circumstances surrounding the claim shall be sought from the department within the city against whom the claim is made, asking for a statement of facts from such department concerning the claim.

(c) Upon the receipt of requested information from the appropriate department and from the claimant, the board of public works shall meet and review the claim.

(d) The board of public works shall utilize the services of a claims investigator/adjuster from time to time as they deem appropriate. The reports of the investigator/adjuster shall be made available to the claimant upon request pursuant to Section 19.35 of the Wisconsin Statutes.

(e) Every month, the board of public works shall file a report with the city clerk to be presented to the finance committee and then the common council itemizing all claims that have been denied, settled, or paid during the previous month. (Ord. 61-5420 §1, 2010, File No. 07-0206; Ord. 61-5324 §1, 2007, File No. 07-0206.)

3.16.050 Empowerment. (a) The common council of the city of Wausau hereby fully, completely, and without reservation authorizes and empowers the city claims committee to deny any and all claims regardless of the face amount which in the claims committee's discretion, upon applying the principles of law as enunciated in the Wisconsin Civil Jury Instructions and state statutes, it determines should be denied.

(b) The common council of the city of Wausau hereby fully, completely, and without reservation authorizes and empowers the board of public works to deny any and all claims regardless of the face amount which in the board of public works' discretion, upon applying the principles of law as enunciated in the Wisconsin Civil Jury Instructions and state statutes, it determines should be denied.

(c) For all such claims paid, the board of public works shall, every month, prepare and forward a written summary of each and every claim settled or paid, setting forth the name of the claimant, the date the claim was filed, the general description of the nature of the claim, the amount of the claim, the board of public works' determination and disposition, and the amount and date of compromise, settlement, and payment. Such report shall be filed with the city clerk and be submitted to the finance committee and then to the common council to be received and placed on file. (Ord. 61-5420 §1, 2010, File No. 07-0206; Ord. 61-5324 §1, 2007, File No. 07-0206.)

Chapter 3.20

INVESTMENT OF FUNDS²

Sections:

- 3.20.010 Investment committee.
- 3.20.020 Permitted investments.

3.20.010 Investment committee. The mayor, city treasurer, finance director, and chairman of the finance committee of the common council are hereby designated as a committee for the investment of any and all funds of the city, or in the possession or under the control of the city, as cemetery perpetual care funds, pension funds, endowment funds, including gifts where the principal is to be kept intact or invested, and all other funds over which the city has exclusive possession, control and supervision, and which are not immediately needed for fiscal purposes. (Ord. 61-4122 §1(4), 1969; prior code §4.07(1).)

3.20.020 Permitted investments. The investment committee is hereby authorized to invest any part or all of such unneeded funds in such investments as are authorized by Sections 66.0603 and 157.50(6) of the Wisconsin Statutes. (Prior code §4.07(2).)

² For statutory provisions authorizing the investment of excess funds and the manner in which these funds are to be invested, see § 66.0603, Wis. Stats.

Chapter 3.24

SPECIAL ASSESSMENTS³

Sections:

- 3.24.010 Purpose.
- 3.24.020 Special assessment procedures.
- 3.24.030 Assessment formula—General.
- 3.24.040 Applying the adjusted front footage formula.
- 3.24.050 Determination of assessment cost for new street construction.
- 3.24.060 Determination of assessment cost for street reconstruction.
- 3.24.070 Drive approach construction.
- 3.24.080 Sidewalks—New construction and reconstruction.
- 3.24.090 Determination of assessment cost for sanitary sewer, lift station, water main construction and booster stations.
- 3.24.100 Connection fee for sanitary sewer and water main improvements.
- 3.24.110 Service laterals required, initial installation and replacement.
- 3.24.120 Assessment paid by installments.
- 3.24.130 Assessment prior to annexation.

3.24.010 Purpose. The purpose of this chapter is to provide payment for the construction, reconstruction, improvement and preservation of the sidewalks, driveway approaches, streets, curbs, gutters, sewer and water mains in the city by the levy of special assessments therefor upon various classes of real estate, in a fair and equitable manner, through the application of a variety of formulas. All such levies shall be grounded in the exercise of the police powers of the city. No levies shall be grounded in the special assessment district concept, such as described in Section 66.0829 of the Wisconsin Statutes. (Ord. 61-4593 (part), 1986.)

3.24.020 Special assessment procedures. (a) Pursuant to Section 66.0701 of the Wisconsin Statutes, the city adopts and makes a part of this chapter by reference and incorporates the procedures for levying special assessments as contained in Section 66.0703 of the Wisconsin Statutes with the exception that paragraphs (8)(c), (8)(d), (8)(e), and the appeals time limit under 12(a) of Section 66.0703 are modified as follows:

- (8)(c) When the governing body finally determines to proceed with the work or improvement, it shall approve the plans and specifications therefor and adopt a resolution directing that such work or improvement be carried out in accordance with the report as finally approved.

³ For statutory provisions pertaining to special assessments, see §§ 66.0701, 66.0703, 66.0715(2), and 66.0705, Wis. Stats. Assessment provisions in general, see § 66.0703, Wis. Stats.

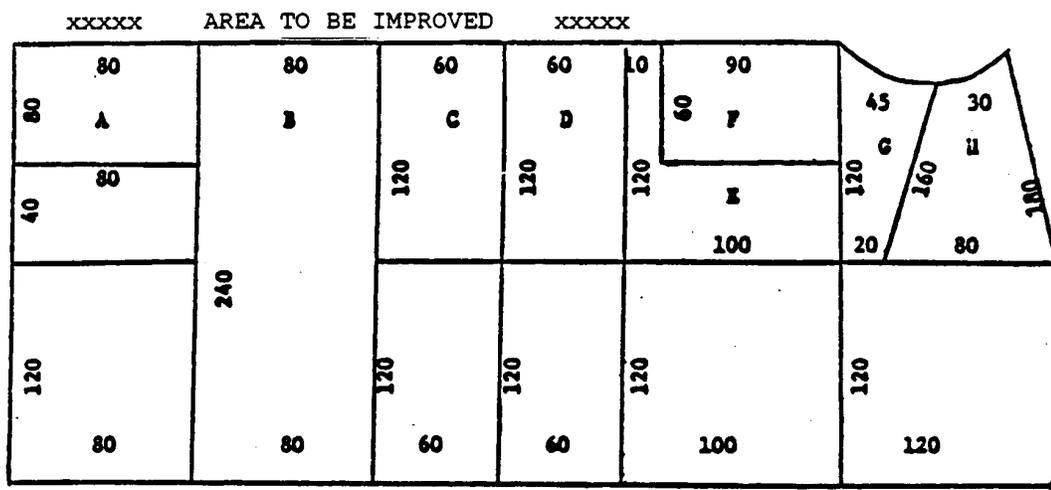
- (8)(d) The city of Wausau may adopt the final resolution to levy the special assessments either (1) before the work is carried out or (2) after the work is completed and actual project costs have been determined.

The final resolution shall list cost of the special assessment levied against each property benefited by the improvement. The city clerk shall publish the final resolution as a class I notice, under ch. 985, in the assessment district and a copy of such resolution shall be mailed to every interested person whose post office address is known, or can be ascertained with reasonable diligence.

- (8)(e) When the final resolution is published, all awards, compensations and assessments arising therefrom are deemed legally authorized and made, subject to the right of appeal under Section 66.0701 of the Wisconsin Statutes.

(b) Any person against whose land a special assessment is levied under the ordinance may appeal in the manner prescribed in Section 66.0703(12) of the Wisconsin Statutes within 40 days of the date of the final determination of the governing body. (Ord. 61-5122 §1, 2001, File No. 01-0726; Ord. 61-4593 (part), 1986.)

3.24.030 Assessment formula—General. (a) The assessment shall be made on the adjusted front footage formula. In such formula, odd-shaped lots and cul-de-sac lots are adjusted to an average frontage equivalent to the frontage of a rectangularly shaped lot of the same depth. This method is declared and found to be a more equitable assessment method than the simple front footage method. The adjusted front footage method gives consideration to the depth and shape, as well as frontage, on the street improved. The plat example following illustrates how the method is used in practice.



Lot A Corner lot—Assessable footage shall be based on the frontage of the short side. See Section 3.24.040.

Lot B	80 feet by 120 feet	Adjusted front footage	80.00 feet
Lot C	60 feet by 120 feet	Adjusted front footage	60.00 feet
Lot D	60 feet by 120 feet	Adjusted front footage	60.00 feet
Lot E	$\frac{6600 \text{ square feet}}{120 \text{ feet}}$	Adjusted front footage	55.00 feet
Lot F	$\frac{5400 \text{ square feet}}{120 \text{ feet}}$	Adjusted front footage	45.00 feet
Lot G	$\frac{4600 \text{ square feet}}{120 \text{ feet}}$	Adjusted front footage	38.33 feet
Lot H*	$\frac{8000 \text{ square feet}}{120 \text{ feet}}$	Adjusted front footage	66.66 feet

(Square footage amounts for Lots G and H are estimates)

* Note that the assessable footage is further modified under Section 3.24.040(a).

(b) In the adjusted front footage formula in subsection (a) the lot depth figure of one hundred twenty feet has been used in the calculations. The figure of one hundred twenty feet is the average depth of lots in the city. However, in applying this formula to a specific block, the actual denominator used in the formula shall be the apparent, general lot depth of the block in which the lot is situated or one hundred twenty feet, whichever is less. Such apparent lot depth shall be determined by the capital improvements and street maintenance committee and included in the schedule of the proposed assessments required by Section 66.0703 of the Wisconsin Statutes, subject to the usual control of the common council, set forth in the cited section of the statutes. (Ord. 61-4775 §1, 1992; Ord. 61-4765 §1(part), 1992; Ord. 61-4593 (part), 1986.)

3.24.040 Applying the adjusted front footage formula. One hundred twenty feet will be used throughout this section as the denominator for purposes of explaining the application of the formula.

(a) Odd-shaped Lots. For odd-shaped lots, such as found on cul-de-sacs or triangular intersections, etc., the adjusted front footage is computed by dividing the area of the lot, up to a maximum distance of one hundred twenty feet from the street where the improvement is to be installed, by one hundred twenty feet.

When the adjusted front foot formula is applied and results in an adjusted frontage which is greater than the actual frontage, then the assessable footage shall be the greater of the following:

- (1) If the adjusted lot frontage is greater than the actual frontage, then the assessable footage shall be equal to the adjusted lot frontage but shall not exceed 1.5 times the actual lot frontage.
- (2) If the adjusted lot frontage is less than the average lot frontage as determined by the board of public works, then the assessable footage shall equal the average lot frontage.

(b) Approximately Rectangular Lots. For a lot which is approximately rectangular, the adjusted front footage is computed by averaging the front and back sides of the lot. If the lot is deeper than one hundred twenty feet, the width at the one-hundred-twenty-foot depth is used for the back lot line. This method is limited to where the divergence between the front and rear lot lines is five feet or less.

(c) Rectangular Lots. For the normal rectangular lot, the adjusted front footage is the actual front footage of the lot, using the one-hundred-twenty-foot denominator.

(d) Shallow Lots. For rectangular lots under one hundred twenty feet in depth, the adjusted front footage is determined by dividing the actual lot area by one hundred twenty feet.

(e) Neck Lots. For lots which have a small frontage on a street, with a narrow strip running back one hundred twenty feet more or less, an adjusted front footage is determined by dividing the actual lot area by one hundred twenty feet.

(f) Corner Lots. Corner lot assessments shall be based on the adjusted frontage of the short side. If the short side is the first side improved, the assessable footage shall equal the adjusted frontage of the short side.

If improvements are made to both the long and short side at the same time, the assessable footage shall equal the adjusted frontage of the short side, plus the excess adjusted frontage of the long side as determined in section 3.24.040(f)(1) and (2).

If the long side is the first side improved, there shall be an assessment levied for only the excess adjusted frontage on the long side as determined in section 3.24.040(f)(1) and (2).

If prior assessments on the long side were levied under a previous assessment ordinance, and if those prior improvements have exceeded their design life, then the proposed improvements for the short side shall be assessed at the full amount under this ordinance.

However, all corner lot assessments may be otherwise separately determined by the board of public works which may levy special assessments or make such deductions as deemed reasonable and equitable for the specific improvement project, as authorized by Wisconsin Statutes Section 66.0703(3).

As one common example of discretionary action, if improvements such as sidewalk, curb and pavement, or utilities are not likely to be installed on the short side frontage within a reasonable planning period, then the board of public works may determine it is in the public interest to assess the corner lot at the time of the initial improvements even if the improvements are adjacent to the long side frontage of the property.

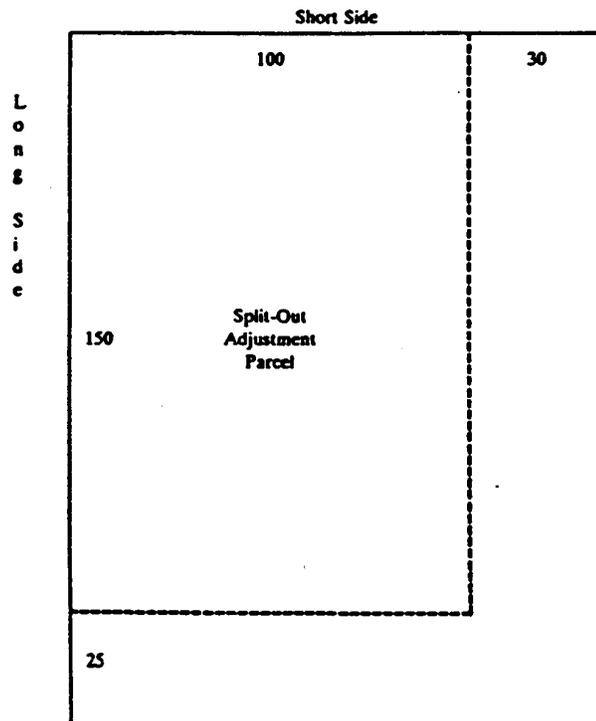
In such a case, assessments shall be determined based on the short side frontage plus any excess adjusted frontage on the long side, and no additional assessment shall be levied when improvements are installed on the short side, except for any previously unassessed excess adjusted frontage.

In those areas where the property lines meet with an arc rather than at a point the frontage shall be computed as one-half the arc measurement plus the measurement of the short side.

- (1) **Maximum Corner Lot Adjustment for Large Residential Lots.** Large residential lots shall have a maximum corner lot assessment adjustment based on a one-hundred-foot by one-hundred-fifty-foot adjustment parcel "split-out" of the total lot. Assessments shall be levied on both sides of the large lot for frontage in excess of the one-hundred-foot by one-hundred-fifty-foot adjustment parcel, but only when improvements are made to each side.

When the short side is improved, the assessable footage shall be based on the sum of the frontage of the short side of the "split-out" adjustment parcel (one hundred feet) plus any additional total lot frontage in excess of that one hundred feet. (e.g. assessable footage one hundred feet + thirty feet = one hundred thirty feet)

When the long side is improved, the assessable footage shall be based on the total lot frontage in excess of the long side of the "split-out" adjustment parcel (one hundred fifty feet). No assessment shall be levied against the long side of the "split-out" adjustment parcel. (e.g. assessable footage = twenty-five feet)

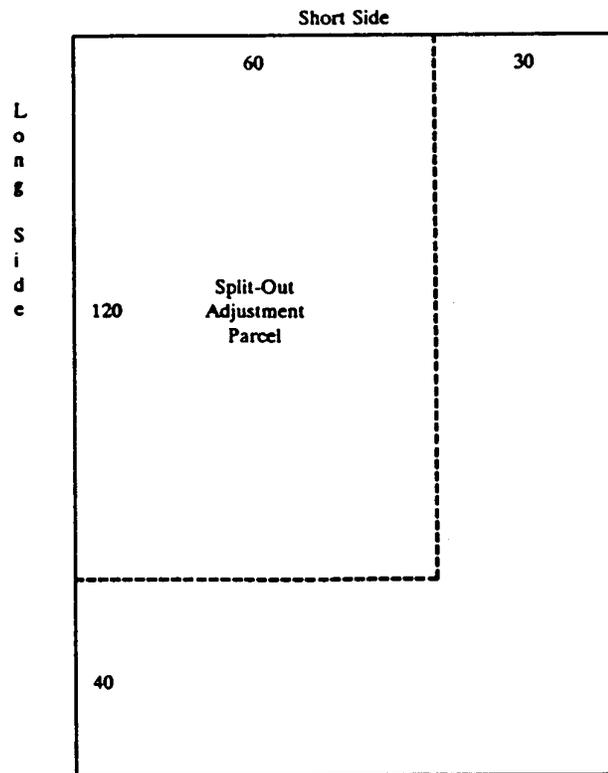


- (2) **Maximum Corner Lot Adjustment for Large Business, Commercial, or Industrial Lots.** Large business, commercial or industrial corner lots shall have a maximum corner lot assessment adjustment based on a sixty-foot by one-hundred-

twenty-foot adjustment parcel “split-out” of the total lot. Assessments shall be levied on both sides of the large lot for frontage in excess of the sixty-foot by one-hundred-twenty-foot adjustment parcel; but only when improvements are made to each side.

When the short side is improved, the assessable footage shall be based on the sum of the frontage of the short side of the “split-out” adjustment parcel (sixty feet) plus any additional total lot frontage in excess of that sixty feet. (e.g. assessable footage = sixty feet + thirty feet = ninety feet).

When the long side is improved, the assessable footage shall be based on the total lot frontage in excess of the long side of the “split-out” adjustment parcel (one hundred twenty feet). No assessment shall be levied against the long side of the “split-out” adjustment parcel. (e.g. assessable footage = forty feet).



(g) Double Frontage Lots. (See Lot B in the chart.) A double frontage lot assessment is an exception to the rule. Its assessment shall be for the first side served. The assessment shall be computed on the adjusted front foot method that conforms to the shape and size of the lot, except that if the lot is capable of division on a line roughly parallel to either of the abutting streets, into two or more lots upon which two or more principal buildings could be erected according to the regulations of the zoning district in which the lot is located, the assessment shall then be for both sides when served and at the adjusted front foot formula as conforms to the size and shape of the resulting “lot(s).” Any variance that may be granted by the zoning board of appeals will be excluded

from consideration in calculating lot division for purposes of assessment under this section. (Ord. 61-5104 §1, 2001, File No. 01-0135; Ord 61-5100 §1, 2001, File No. 01-0135; Ord. 61-4972 §1, 1997; Ord. 61-4775 §2, 1992; Ord. 61-4765 §1(part), 1992; Ord. 61-4593(part), 1986.)

3.24.050 Determination of assessment cost for new street construction. (a) Residential Assessment. The assessment for the initial installation of street, curb, gutter and pavement construction (see elsewhere in this code for repair, reconstruction, replacement or widening assessment methods) shall be computed by multiplying the adjusted front footage, as provided in section 3.24.030, by the base charge per foot, as provided in subsection (c) of this section, as established from time to time by the common council.

(b) Business and Industrial Assessments. The special assessment for curb, gutter and pavement construction for all property with a business or industrial use, or for all property zoned for business or industrial use, shall be computed by multiplying the actual front footage by the base charge per foot for business and industrial property, as provided in subsection (c), as established from time to time by the common council.

Nonconforming residential uses in business or industrial zones shall be assessed as a residential use according to sections 3.24.030, 3.24.040 and subsection (a) of this section.

(c) Annual Review—Cost Per Foot. Each year, prior to introduction of the resolution authorizing letting of bids on public construction under this chapter, the capital improvements and street maintenance committee shall establish a flat fee per foot to be levied pursuant to subsection (a) for residential uses and subsection (b) for business and industrial uses. In no case may such flat fee exceed the maximum cost of construction permitted under Section 66.0703 of the Wisconsin Statutes. (Ord. 61-4593 (part), 1986.)

3.24.060 Determination of assessment cost for street reconstruction. (a) Residential Assessment. The assessment for street reconstruction shall be computed by multiplying the adjusted front footage, as determined in Sections 3.24.030 and 3.24.040, by the base charge per foot for new construction as provided in subsection (c) of this section.

(b) Business and Industrial Assessment. The assessment shall be determined by multiplying the actual front footage as defined in section 3.24.050(b), by the rate for reconstruction as determined in subsection (c) of this section, unless a different rate is determined by the common council.

(c) Annual Review—Cost Per Foot. Each year, prior to introduction of the resolution authorizing letting of bids on public construction under this chapter, the capital improvements and street maintenance committee shall establish a flat fee per foot to be levied pursuant to subsection (a) for residential uses and subsection (b) for business and industrial uses. In no case may such flat fee exceed the maximum cost of construction permitted under Section 66.0703 of the Wisconsin Statutes.

(d) Adjustment for Design Life. The assessment shall be further adjusted if the street to be reconstructed has not served its full design life. Such adjustment shall be made by multiplying

the base charge per foot as provided in subsection (c) of this section by the ratio of the age of the improvement in years to the design life of the improvement in years, but in no case shall the ratio exceed one. For the purpose of adjusting the assessment formula for street reconstruction, the design life of a street shall be thirty-five years.

Example:

- (1) Concrete curb and gutter, asphalt pavement, gravel base: design life = 35 years.
- (2) Base charge per subsection (c) of this section = \$15.00.
- (3) Actual street age = 20 years.
- (4) Adjusted front footage = 100 feet.
- (5) Assessment calculation = base charge x actual age x adjusted front footage.
design life:

$$\frac{\$15.00 \times 20 \text{ years}}{35 \text{ years}} \times 100 \text{ ft.} = \$857.14$$

(Ord. 61-4765 §1(part), 1992; Ord. 61-4632 §1, 1988; Ord. 61-4593 (part), 1986.)

3.24.070 Drive approach construction. (a) Residential Drive Approaches.

- (1) New Construction. One hundred percent of the cost is assessable;
- (2) Street Reconstruction. Fifty percent of the drive approach costs will be assessed to the property owner and fifty percent will be borne by the city.

(b) Business and Industrial Drive Approaches.

- (1) New Construction. One hundred percent of the cost is assessable;
- (2) Street Reconstruction. Cost of reconstructed drive approaches shall be assessed fifty percent to the property owner and fifty percent to the city, to a maximum of twenty-five feet in width, with the cost of any additional width borne by the owner.

(Ord. 61-4593 (part), 1986.)

3.24.080 Sidewalks—New construction and reconstruction. (a) General Assessment Procedure. The amount to be levied against an abutting property shall be determined by dividing the total project cost by the total assessable frontage of properties abutting the improvement, and multiplying the resulting rate by the abutting frontage of the individual parcels.

(b) Costs for new or replacement sidewalk construction to be assessed to the abutting properties shall be established by a resolution adopted by the common council.

(c) Adjustment for Design Life. When a sidewalk is reconstructed which has not served its full design life, and adjustment shall be made by multiplying the total assessable cost by the ratio of the actual age of the sidewalk in years to the design life in years, but in no case shall the ratio exceed one. The design life of a sidewalk shall be twenty-five years. (Ord. 61-4775 §4, 1992.)

3.24.090 Determination of assessment cost for sanitary sewer, lift station, water main construction and booster stations. (a) General Method of Determining Cost for Sanitary Sewer and Water Main Construction. The amount to be levied against an abutting property shall be determined by multiplying the adjusted front footage (as determined in sections 3.24.030 and 3.24.040) of the individual parcel abutting the street or right-of-way to be improved or so improved by the assessable cost per foot, which is determined by dividing the total cost of the project for the blocks, block, or part thereof by the total number of feet of assessable frontage on both sides of the street.

The total cost of the project may include, but shall not be limited to all construction and excavation costs; including rock removal and supplementary bedding; dewatering costs; and survey, inspection and engineering costs if applicable and so authorized.

(b) Exceptions.

(1) Cost Based on Eight-Inch Mains. Assessments for sanitary sewer and water main construction shall be based upon the cost of installation of eight-inch mains, notwithstanding larger pipe actually installed.

(2) Corner Lots. Assessable footage shall be determined according to section 3.24.040.

(3) Large Lots, and Industrial and Commercial Assessments. For lots with an area of twenty thousand square feet or more, or for industrial or commercial properties, the assessment for the improvements shall be based on the area of the property benefited, or by other methods of assessment deemed to be fair and equitable by the board of public works.

(4) Unplatted Area. The board of public works shall apply the general guidelines of the adjusted front footage formulas of sections 3.24.030 and 3.24.040, and this section.

(c) Lift Stations. Lift stations may be fully or partially assessed to the properties of the area which they serve. Lift stations may be assessed by the area method, the front foot method, the per lot or per dwelling unit method, or by any other methods deemed to be fair and equitable by the board of public works. The assessments shall be levied in districts served by lift stations and are based on present and future capital, operational and maintenance costs as recommended by the sewer utility commission.

(d) **Booster Stations.** Booster stations may be fully or partially assessed to the properties of the area which they serve. Booster stations may be assessed by the area method, the front foot method, the per lot or per dwelling unit method, or by any other methods deemed to be fair and equitable by the board of public works. The assessments shall be levied in districts served by booster stations and are based on present and future capital, operational and maintenance costs as recommended by the water utility commission. (Ord. 61-4775 §5, 1992; Ord. 61-4638 §1, 1988; Ord. 61-4593 (part), 1986.)

3.24.100 Connection fee for sanitary sewer and water main improvements. (a) When a property is benefited by connecting private service laterals to a sanitary sewer or water main, either previously existing or newly constructed, and where no assessments for the sanitary sewer and water main improvements have been previously levied against the property, the board of public works shall cause a connection fee to be charged to the benefited property in lieu of the special assessment normally charged to abutting owners.

(b) For previously existing mains, the connection fee shall be based on the current special assessment costs for similar construction, and for new mains the connection fee shall be based on the actual project costs for new construction determined in accordance with section 3.24.090.

(c) The connection fee shall be charged when recently annexed properties are to be connected to existing mains, or when properties not previously assessed by normal special assessment procedures are connected to mains.

(d) Payment for the connection fee shall be a lump sum payment made in advance of the city's/utility's granting permission to connect to the mains owned by the city/utility. However, the city may by resolution approve an installment payment plan as normally used for special assessments in accordance with section 3.24.120.

(e) When a connection fee is levied for an improvement not previously assessed by the city, and where the improvement was already one hundred percent assessed to a project developer or where the improvement was constructed and financed solely by a developer under the direction of the city but without direct city cost, then the city may refund the connection fee to the project developer in accordance with the following:

(1) A "project developer" shall refer to a person, persons or business organization which financed at least fifty percent or more of the total project cost.

(2) A connection fee may be refunded to a project developer who qualifies as stated above providing the connection fee is collected by the city within ten years from the year in which the improvement was constructed.

After ten years has elapsed, any claims for refunds shall be invalid.

(3) A request for refund of a connection fee shall be made in writing by the original project developer who was either assessed for the project or solely financed the project.

(4) No person(s) other than the original project developer shall be eligible to claim or receive a refund. The city, in its sole discretion, shall determine whether a refund shall be made after examining evidence and testimony. The city may request additional information from the developer other than that specified herein. A finding of incomplete or unsubstantiated evidence may be grounds for denial of the claim for refund.

(5) To qualify for a connection fee refund, a project developer must be able to substantiate his claim by either:

(A) Producing a record of the assessment originally levied by the city indicating the original improvement was fully assessed by the city to the developer;

(B) Submitting a sworn affidavit stating the developer paid for improvements serving properties other than his own for which he received no previous reimbursement.

The affidavit should be filed immediately after completion of the improvement, and refiled or amended at the time of the claim.

Incorrect claims or untruthful statements shall subject the affiant to penalties of law.

(6) The amount of the refund shall be calculated according to subsection (b) above, less a fee of ten percent of the total to be paid to the city for administration expenses.

(7) The payment of the refund may be in a lump sum or in installments, as the city may direct at the time of the claim.

(Ord. 61-4593 (part), 1986.)

3.24.110 Service laterals required, initial installation and replacement. (a) Prior to the improvement of a city street by the installation of curb, gutter, pavement or other permanent surfacing, utility laterals and service pipes shall be laid from the mains or utility tunnels to the abutting property. Where the work is done by city forces or by public contract let by the city, the cost of such installation shall be borne one hundred percent by the property served. Extended time for payment, if any, shall be the same as for the street improvement. The city shall follow the procedures of Section 66.0703 of the Wisconsin Statutes, as to notice, plans, estimates and levies for special assessment for the work.

(b) Laterals and service pipes for non-city-owned utilities may be required to be installed prior to the street improvement. The installation shall be by resolution of the common council for each street on a project-by-project basis.

(c) Sewer laterals which are replaced in conjunction with major street reconstruction or as deemed necessary by the proper city officials are subject to be fully or partially assessed to the affected property owners. (The property owner is still fully responsible for all care/replacement of sewer laterals as specified under section 19.20.150.) In cases where the lateral was recently replaced by the property owner and replacement is completed at the direction of the city, an adjusted assessment shall be levied based on a twenty year life. The adjusted assessment shall not be less than twenty-five percent of the fully assessed lateral replacement fee for that year. Laterals greater than twenty years old are not eligible for adjustment. Assessments under this provision are applicable to Chapter 3.24. This provision shall not be in effect for projects prior to December 31, 1997. (Ord. 61-4970, 1997; Ord. 61-4593 (part), 1986.)

3.24.120 Assessment paid by installments. (a) Special assessments for the improvements provided for in this chapter may be paid over a period of five years following the year of installation.

(b) Special assessments for the improvements provided for in this chapter may be paid over a period in excess of five years only in those instances where the common council finds it to be in the public interest to construct a project and impose special assessments for the improvement upon real estate whose present or foreseeable use in the immediate future is not directly related to or dependent upon the improvements. (Ord. 61-4593 (part), 1986.)

3.24.130 Assessment prior to annexation. (a) As a condition of annexation, and prior to action by the city council on any proposed annexation ordinance, a tender must be made to the city for unremunerated improvements made by the city from which benefits have accrued to the property petitioned or would have been received by such property but for the fact that said land was outside of the city when the improvements were made.

(b) Such tender must be made in cash, agreed to on an installment basis in accordance with city policies in effect at the time of such request for annexation, or, at the city's prerogative, an agreement may be entered into providing for payment.

(c) The benefits which must be paid are those which could have been assessed on a special assessment basis, whether under the police power or under the special benefit procedures, had the area to be considered for annexation been in the city at the time the improvements were made, and include but are not limited to new street construction, curb and gutter, sanitary sewer, water main, and any other improvements.

(d) Should the annexation ordinance fail, then in that event any tender shall be returned to the petitioner unless the improvements are already benefiting the property, in which case the tender shall be retained and enforced by the city. (Ord. 61-4593 (part), 1986.)

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Chapter 3.25

ROOM TAX

Sections:

- 3.25.010 Definitions.
- 3.25.020 Imposition of tax.
- 3.25.030 Collection and distribution.
- 3.25.035 Room Tax Commission
- 3.25.040 Permit—Requirements.
- 3.25.050 Permit—Revocation.
- 3.25.060 Sale of business.
- 3.25.070 Audit.
- 3.25.080 Failure to file.
- 3.25.090 Interest.
- 3.25.100 Penalty assessment.
- 3.25.110 Records and taxation.
- 3.25.120 Penalty—Forfeiture.

3.25.010 Definitions. (a) “Gross receipts” has the meaning as defined in Wisconsin Statutes, Section 77.51(4)(a), (b) and (c) insofar as applicable.

(b) “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, 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 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 corporation and associations inures to the benefit of any private shareholder or individual.

(c) “Transient” means any person residing for the continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. (Ord. 61-4489 §1(part, 1981.)

3.25.020 Imposition of tax. (a) Pursuant to section 66.0615, a tax is 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 eight percent of the gross receipts from such retail furnishings of rooms or lodging. Such tax shall not be subject to selective sales tax imposed by Wisconsin Statutes, Section 77.52(2)(a)1.

(b) Sales of rooms to the federal government, state of Wisconsin, Wisconsin local governmental units, and other entities holding tax-exempt certificates shall be exempt from the

imposition of the room tax imposed under this chapter. The exemption shall be granted only if the following conditions have been met for any sale of a room:

- (1) The retailer shall bill the lodging in the name of the exempt entity; and
- (2) The retailer must be provided with either:
 - (A) In the case of federal, state of Wisconsin or local governmental units, a tax-exempt status number and a letter of authorization or purchase order from the governmental unit, or
 - (B) In the case of other tax-exempt entities, the entities certificate of exempt status number.

(Ord. 61-4843 §1, 1994.)

3.25.030 Collection and distribution. (a) Collection of Tax. Collection shall be administered by the city treasurer. The tax imposed for each month, is due and payable on the last day of the month following the month for which imposed. From that tax, one percent (1%) may be deducted on the return and retained by the reporter. A return shall be filed with the city treasurer, by those furnishing at retail such rooms and lodging, on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the city treasurer deems necessary. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The city treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

(b) Distribution of Tax. The room tax collection shall be allocated to a segregated fund of the city. Disbursement of room tax funds shall be governed by the finance committee and ratified by the common council. Room tax funds may be used for events, projects, or activities that generate or benefit tourism, or enhance the community and quality of life of the citizenship. (Ord. 61-5643 §1, 2014; Ord. 61-5045, 1999; Ord. 61-4489 §1(part), 1981.)

3.25.035 Room Tax Commission. (a) Creation. There is hereby created a Room Tax Commission for the City of Wausau.

(b) Composition. The Room Tax Commission shall consist of five (5) members appointed by the mayor and confirmed by a majority vote of the members of the Common Council who are present when the vote is taken. Members shall serve without compensation. All members shall be adult residents of the city. At least two members shall be alderpersons. One member shall represent the hotel and motel industry. Strong consideration shall be given to an owner/operator of a hotel in the city. An alderperson may serve as chair of this commission.

(c) Terms. Pursuant to Section 66.0615(1m)(c)3, the members shall be appointed for a one-year term and shall serve at the pleasure of the mayor and may be reappointed.

(d) Powers and duties. The Room Tax Commission shall have the powers and duties prescribed by Section 66.0615 of the Wisconsin Statutes. Any contract entered into by the Commission shall be approved by the Common Council. The Commission shall elect from among its members a chairperson, vice chairperson and secretary. No person may serve as Chair more than three (3) years in any five (5)-year period. (Ord. 61-5713 §2, File No. 16-0810.)

3.25.040 Permit—Requirements. (a) Every person furnishing rooms or lodging under section 3.25.020 shall file with the city clerk an application for a permit to operate a hotel or motel for each place of business. Every application for a permit shall be made upon a form prescribed by the city clerk 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 requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay to the city clerk a fee as provided in section 3.40.010(a).

(b) In order to protect the revenue of the city, the city clerk may require any person liable for the tax imposed by this chapter to place with him or her, before or after a permit is issued, such security, not in excess of one thousand dollars as the city clerk determines, or bond suitable to the city in lieu thereof. If any taxpayer fails or refuses to place such security or bond, the city clerk may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this section, the city clerk may, upon ten days notice, recover the taxes, interest and penalties from the security or bond placed with the city clerk by such taxpayer. No interest shall be paid or allowed by the city to any person for the deposit of such security.

(c) After compliance with subsections (a) and (b) by the applicant, the city clerk 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. It shall at all times be conspicuously displayed at the place for which issued. (Ord. 61-5605 §2(part), 2014; Ord. 61-4489 §1(part), 1981.)

3.25.050 Permit—Revocation. Whenever any person fails to comply with this chapter, the city clerk may, upon ten days notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The city clerk shall give to such person written notice of the suspension or revocation of any of his permits. The city clerk shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this chapter. A fee as provided in section 3.40.010(a) shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked. (Ord. 61-5605 §3(part), 2014; Ord. 61-4489 §1(part), 1981.)

3.25.060 Sale of business. If any person liable for any amount of tax under this chapter sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient money from the purchase price to cover such amount of tax until the former owner produces a receipt from the city treasurer showing that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this chapter fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the

amount required to be withheld by him to the extent of the price of the accommodations valued in money. (Ord. 61-4489 §1(part), 1981.)

3.25.070 Audit. The city treasurer may, by audit, determine the tax required to be paid to the city or the refund due to any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the city treasurer's possession, or information such as that which would be gained from income tax returns which shall be furnished upon request of the city treasurer. One or more such audit determinations may be made of the amount due for anyone or for more than one period. (Ord. 61-4489 §1(part), 1981.)

3.25.080 Failure to file. If any person fails to file a return as required by this chapter, the city treasurer shall make an estimate of the amount of the gross receipts under section 3.25.020. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the city treasurer's possession of which may come into his possession. On the basis of this estimate, the city treasurer shall compute and determine the amount required to be paid to the city, adding to the sum thus arrived at a penalty equal to twelve percent thereof. One or more such determinations may be made for one or more than one period. (Ord. 61-4489 §1(part), 1981.)

3.25.090 Interest. All unpaid taxes under this chapter shall bear interest at the rate of twelve percent per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the city treasurer. All refunded taxes shall bear interest at twelve percent per annum from the due date of the return until the first day of the month in which such 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 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. (Ord. 61-4489 §1 (part), 1981.)

3.25.100 Penalty assessment. If due to negligence no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of twenty-five percent of the tax, exclusive of interest or other penalties. If a person fails to file a return when due, or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this chapter, a penalty of fifty percent shall be added to the tax required to be paid, exclusive of interest and other penalties. (Ord. 61-4489 §1(part), 1981.)

3.25.110 Records and taxation. (a) Every person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the city treasurer requires.

(b) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the city treasurer, are deemed to be confidential, except the city 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) The assessor, city attorney, mayor, and finance director;
- (4) Such other public officials of the city when deemed necessary.

(c) No person having an administrative duty under this chapter shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person of whom a tax is imposed by this chapter, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in subsection (b). (Ord. 61-4489 §1(part), 1981.)

3.25.120 Penalty—Forfeiture. Any person who is subject to the tax imposed by this chapter who fails to obtain a permit as required in section 3.25.040, or who fails or refuses to permit the inspection of his records by the city treasurer after such inspection has been duly requested by the city treasurer, or who fails to file a return as provided in this chapter, or who fails to pay the room tax when required, or who violates any other provisions of this chapter, shall, in addition to the other charges and penalties imposed by this chapter, be subject to a forfeiture not to exceed two hundred fifty dollars for each violation. Each day in violation is deemed to constitute a separate offense. (Ord. 61-4489 §1(part), 1981.)

Chapter 3.30

WEIGHTS AND MEASURES

Sections:

- 3.30.010 State statutes and regulations adopted.
- 3.30.020 Enforcement.
- 3.30.030 Definitions.
- 3.30.040 Participation required.
- 3.30.050 Fee assessment.
- 3.30.060 Failure to pay assessment.
- 3.30.070 Violations—Penalties.

3.30.010 State statutes and regulations adopted. Chapter 98 of the Wisconsin Statutes entitled “Weights and Measures,” and provisions of the Wisconsin Administrative Code adopted pursuant thereto, including any amendments and/or revisions thereto, are adopted by reference made part of this chapter as if fully set forth herein. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this section.

3.30.020 Enforcement. The mayor and common council are authorized to enter into contracts with the state of Wisconsin for the purpose of enforcing this chapter as authorized by Chapter 98 of the Wisconsin Statutes. In order to assure compliance with this section, the city hereby grants the authority and duties of sealers and inspectors required by this section, to the State of Wisconsin, Department of Agriculture, Trade and Consumer Protection.

3.30.030 Definitions. In this chapter, the following definitions apply:

“Commercial weighing or measuring devices” means devices used or employed in establishing the size, quantity, extent, area or measurement of quantities, things, produce or articles for sale, hire or award, or in computing any basic charge or payment for services rendered on the basis of weight or measure.

“Weights and measures program” means the program that includes administration and enforcement of this section, Chapter 98 Wisconsin Statutes, applicable Administrative Code provisions, and any related actions.

“Occasional Sales” means an isolated and sporadic sale which takes place where the infrequency, in relation to other circumstances, supports the inference that the seller is not pursuing a vocation, occupation or business or a partial vocation or occupation or part-time business as a vendor of items subject to weights and measurers as covered by this chapter. Such occasional sales shall be for special events or temporary events operating infrequently and not at a regular and/or permanent location for conducting transactions requiring the use of commercial weighing or measuring devices. Occasional sales will include farmers market sales, special events sales, and sales permitted by direct sellers and transient merchants.

3.30.040 Participation required. (a) Except as provided in this section, each and every person, corporation, limited liability corporation, limited liability partnership, business, group, organization or other entity who holds, owns, possesses, operates and/or maintains weights and measurers, weighing or measuring devices and or systems and accessories relating thereto which are used commercially within the city of Wausau in determining the weight, measure, count or cost of commodities or things sold or offered or exposed for sale on the basis, of weight, measure, count or cost is deemed to be a participant in the city of Wausau weights and measures program subject to the provisions of this chapter.

(b) Occasional sales are exempt from the provisions of this chapter.

(c) Devices tested under the jurisdiction of another municipality or non-city of Wausau related testing program by the state of Wisconsin and used temporarily in the city of Wausau for no more than five consecutive days per year are exempt under this section from the provisions of this chapter.

3.30.050 Fee assessment. (a) Annual Assessment. The city shall annually assess fees and costs to each participant holding, owning, possessing, operating, and or maintaining commercial weighing and measuring devices and utilizing the services provided in this chapter based on the number of weighing and measuring devices held as of the date of the last inspection and testing of such devices. Such assessments shall be determined no later than ninety days from the receipt of any billing received by the city of Wausau from the state of Wisconsin or other testing entity relating to weights and measurement testing and calibration. The total costs and fees assessed and collected shall not exceed the actual costs of the weights and measurers program billed to the city together with a fifteen percent city administration cost which shall be added thereto. Such total assessment shall then be divided and assessed proportionally against each and every person, corporation, limited liability corporation, limited liability partnership, business, group, organization or other entity tested which gave rise to the city's expense.

(b) The city of Wausau finance department shall prepare a statement of assessments and mail to each participant said statement together with an invoice for the amount of the participant's assessment. Invoices shall be mailed by first class mail no later than thirty days after the assessments have been determined as set forth in paragraph (a) of this section. This will be the per device fee. The charge to each participant shall be based on the total number of devices it holds, owns, possesses, operates or maintains, multiplied by the proportionately distributed assessment.

(c) Each and every participant who is subject to inspection and testing and/or holds, owns, possesses, operates, or maintains, devices subject to inspection and testing is subject to this chapter, liable for said assessment and the payment of such assessments, and shall pay to the city of Wausau the fee it is assessed no later than thirty days from the date the invoice is mailed.

(d) Schedules, statements, notices, and invoices shall be considered mailed to a participant when mailed by first class mail to the location where the device was held, owned, possessed, operated, maintained, and/or tested.

3.30.060 Failure to pay assessment. If the assessed fee is not paid in full within thirty days of the date of mailing of the invoice, an additional administrative collection charge of ten percent of the fee shall be added to the amount due, plus interest shall accrue thereon at the rate of one percent per month until paid. If the participant is the owner of the real estate premises where the weights and measures devices are located, any delinquent assessment shall be extended upon the current or the next tax roll as a charge against the real estate premises for current services as provided in Section 66.0627 of the Wisconsin Statutes.

3.30.070 Violations—Penalties. Any person who violates any of the provisions of this chapter shall forfeit not less than two hundred fifty dollars nor more than five hundred dollars for each offense. Each day a violation exists or continues shall constitute a separate offense.

Chapter 3.40

FEES AND LICENSES SCHEDULE

3.40.010 Fees and licenses schedule. (a) The city council hereby adopts and incorporates into this code by reference the City of Wausau Fees and Licenses Schedule. The schedule shall establish various fees and license as referenced throughout this code. The schedule may be amended hereafter by resolution of the city council.

(b) Said schedule shall be on file in the office of the city clerk and shall be open to public inspection during business hours. (Ord. 61-5633 §1, 2014, File No. 13-0309; Ord. 61-5553 §1(part), 2013, File No. 13-0309)