

CHAPTER 3

FINANCE AND PUBLIC RECORDS

- 3.01 Preparation of Tax Roll and Tax Receipts
- 3.02 Bond of Treasurer
- 3.03 Claims Against City
- 3.04 Fiscal Year
- 3.05 Budget
- 3.055 Unreserved Fund Balance Limits Established
- 3.06 Transfer of Appropriations
- 3.07 Funds to be Spent in Accordance with Appropriations
- 3.08 Distribution of Property Tax Credits for Installment Purposes
- 3.09 Destruction and Preservation of Public Records
- 3.10 Disposal of Lost or Abandoned Property
- 3.11 Special Assessments For The Construction Or Reconstruction Of Sanitary Sewers, Storm Sewers, Water Mains, And Street Improvements And Special Charges For Current Services

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

(1) Aggregate Tax Stated on Roll: Pursuant to Section 70.65(2) of the Wisconsin Statutes, the City Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county and local taxes in a single column in the tax roll opposite the parcel or tract of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person, firm or corporation against whom the said tax is levied.

(2) Rates Stamped on Receipts: In lieu of entering on each tax receipt the several amounts paid respectively for state, county, local, school and other taxes, the aggregate amount of state, county, local, school and other taxes shall be combined in a single column on the tax receipt issued by the City Treasurer. The City Treasurer shall cause to be printed or stamped on the tax receipts the separate proportion of rate of taxes levied for state, county, local, school and other purposes.

3.02 BOND OF TREASURER

The City of Fennimore, Wisconsin, does hereby elect not to give the bond on the City Treasurer provided for by s. 70.67(1), Wis. Stats. Pursuant to s. 70.67, Wis. Stats., the City of Fennimore shall pay, in case the Treasurer thereof shall fail to do so, all taxes of any kind required by law to be paid by such Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY

(1) Claims to be Certified: Prior to submission of any account, demand or claim to

the Common Council for approval of payment, the City Clerk shall refer each account, demand or claim to the appropriate committee chairman or department head for approval who shall refer such to the Finance Committee, which shall certify, by indicating its approval to each claim, that the following conditions have been complied with:

- (a) That funds are available therefore pursuant to the budget.
- (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) That the claim is accurate in amount and a proper charge against the Treasury.

(2) Finance Committee Report: The Finance Committee shall report to the Common Council the allowance or disapproval of each account, demand or claim. Upon adoption of such report by the Common Council, the accounts, demands and claims contained therein shall be allowed or disapproved, as the case may be.

(3) Payment of Regular Wages or Salaries: Regular wages or salaries of the City officers and employees shall be verified by the proper City official, department head, committee chairman and filed to the regular pay day. All employees shall file a record of hours worked during the pay period with the Head of his Department who in turn shall submit these records to the Clerk.

3.04 FISCAL YEAR

The calendar year shall be the fiscal year.

3.05 BUDGET

(1) Departmental estimates: On or before October 1 of each year, each officer, department and committee shall file with the Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officers, department 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 Clerk and shall be designated as "Department Estimates," and shall be as nearly uniform as possible for the main divisions of all departments.

(2) Finance Committee to Prepare: On or before the first regular meeting of the Common Council in November of each year, the Finance Committee of the Common Council shall prepare 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 increase and decrease 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 bonds, issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the past 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 Common Council and by the laws of the State of Wisconsin.

(3) Hearing: A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class 1 notice, under Ch. 985, Wis. Stats., in the official City newspaper at least 15 days prior to the time of such public hearing. Not less than 15 days after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City of Fennimore shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

3.055 UNRESERVED FUND BALANCE LIMITS ESTABLISHED.

The City shall incorporate into each annual budget an unreserved fund equal to not less than 20% or more than 25% of the total budget.

3.06 TRANSFER OF APPROPRIATIONS

The amounts of various appropriations and the purposes for such appropriations stated in such budget, after any alterations therein made pursuant to the hearing required by this sub-chapter shall not be changed thereafter unless authorized by a vote of two-thirds of the entire membership of the Common Council. Within ten (10) days after the Council votes on such change the Clerk shall publish a Class 1 notice setting forth said change in the official newspaper of the City. The changes voted on shall be ineffective unless such notice is published.

3.07 FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS

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 3.06 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 appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.08 DISTRIBUTION OF PROPERTY TAX CREDITS FOR INSTALLMENT PURPOSES

All equal installment payments of real estate property taxes shall be calculated so that the tax credit given the City of Fennimore by the State of Wisconsin as provided by s. 79.10, Wis. Stats., shall be allocated equally between such installment payments.

3.09 DESTRUCTION AND PRESERVATION OF PUBLIC RECORDS

(1) Purpose. The purpose of this section is to establish a records retention schedule and authorize destruction of City records pursuant to that schedule on an annual basis. Record custodians do not have the authority to destroy records prior to the established retention period. If there is not a specific law requiring a specific retention period, all records must be retained 7 years, unless the public records and forms board fixes a shorter period.

(2) Definitions.

(a) "Legal custodian" means the individual responsible for maintaining records pursuant to Section 19.33 Stats.

(b) "Record" means record as defined in Section 19.32(2) Stats.

(3) The following records, subject to subsections (4) through (7), shall be destroyed or retained according the following schedule.

ACCOUNTS PAYABLE	RETENTION TIME TABLE
Purchase Invoices	7 years and destroy provided record has been audited
Vouchers	7 years and destroy provided record has been audited
ACCOUNTS RECEIVABLE	
Accounts receivable invoices	7 years and destroy provided record has been audited
Collection blotters	1 year after audit and destroy
Receipts	7 years and destroy provided record has been audited
ASSESSMENT RECORDS	
Assessment Property Cards	Until superseded
Assessment Work Roll	2 years

Final Assessment Roll	Permanent
Personal Property Blotters	7 years
BOARD OF REVIEW	
Form of Objection to Property Assessment and supporting documentation	7 years after the final action of the Board of Review or the completion of appeal and destroy
Minutes book of Board of Review	7 years and then notify the State Historical Society
Notice of determinations of the Board of Review	7 years after the final action of the Board of Review or the completion of appeal and destroy
Proceedings of the Board of Review on audio tapes or as stenographic notes including any transcriptions thereof	7 years after the final action of the Board of Review or the completion of appeal and destroy
BUDGETS AND AUDITS	
Audit reports	Permanent
Budget work sheets	3 years and destroy
Final Budget	Permanent
Minutes of the Board of Estimates	Permanent
BUILDING PERMITS AND INSPECTIONS	
Applications and permits	For life of structure
Certificates of occupancy	Retain until superseded and destroyed
City attorney's case file, copy	1 year after the case has been closed and destroy
Code compliance inspection reports	For life of structure
Energy calculation worksheets	3 years and destroy
Inspection address file	For life of structure
Permit fee receipts	7 years and destroy provided record has been audited
Permit ledger	7 years and destroy
Quarter section maps, copies	Retain until superseded and destroy
Records of the building board of appeals (including minutes of the meetings of the board and supporting documents submitted to the board)	Permanent. Retain office reference copies 5 years and destroy
Records of the plan commission (including minutes of the meetings of the commission and supporting documents submitted to the commission)	Retain permanently
Records of the zoning board of appeals (includes minutes of the meetings of the board and supporting documents submit to the board)	Permanent. Retain office reference copies 5 years and destroy
Sign Code Advisory Committee minutes	Permanent
State approved commercial building plans	4 years and notify the State Historical Society
COUNCIL, COMMITTEE & BOARD	

RECORDS	
Affidavits of Publication	Retain 3 years and destroy provided affidavits of publication of ordinance are maintained permanently in the Ordinance Book
Audio and Video tapes	Retain one year and destroy or erase tape, 90 days if made only for the purpose of writing the minutes
General correspondence Petitions Reports of Officers Staff notes Meeting Agendas Lists of persons serving on Commissions, Committees, Boards, etc.	Minimum period is not established, however some of these things should be retained Permanently like petitions and lists of citizens serving. Other things like reports and staff notes go a long way toward providing background to decisions. General correspondence is especially difficult to quantify; it definitely depends on what it refers to. To be safe keep everything except obvious advertising materials at least three years.
Minutes of any kind	Retain permanently
Ordinance Book	Retain permanently
Ordinances, Resolutions	Retain permanently
ENGINEERING AND PUBLIC WORKS	
Aerial photographs	Retain until superseded and destroy
Annexation plats	Permanent
Annual reports	Permanent
Assessor's plats	Permanent
Bench mark books	Permanent
City map	Permanent
Excavation plans of private utilities	Permanent
Field notes	Permanent
Final subdivision plats	Permanent
House number and address change file	Permanent
Index to maps	Permanent
Permits (include permits for the excavation of streets by private utility companies)	3 years and destroy
Petitions for street and sewer systems	2 years and destroy
Preliminary subdivision plats	Retain until superseded by the final plat and destroy
Profile and grade books	Permanent
Records of the board of public works (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent
Records of the plan commission (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent

Records of the zoning board of appeals (includes minutes of the meetings of the board and supporting documents submitted to the board)	Permanent
Section corner monument logs	Permanent
Special assessment calculations	2 years and destroy
State Highway aids program records	7 years and destroy provided the record has been audited
Street vacations and dedications, copies	Retain for active reference life and destroy
Structure plans for municipal buildings and bridges	Retain for life of the structure and notify the State Historical Society
TV sewer inspections records	Retain until superseded and destroy
Water, storm, and sanitary sewer main maps	Permanent
FIDELITY BOND	
Fidelity Bond	5 years after bond expires and destroy
Fidelity Bond Book	5 years after last bond entered expires and destroy
Oath of Office	5 years after the term of service covered by the oath has ended and destroy
JOURNALS, REGISTERS & LEDGER	
Appropriation journal	15 years and destroy
Appropriation journal voucher	15 years and destroy
General journal	15 years and destroy
General Ledger	15 years and notify State Historical Society
Journal voucher	15 years and destroy
Receipts journal	15 years and destroy
Trial Balance	Until audited and destroy
Voucher/order register	15 years and destroy
LEGAL OPINIONS	
Legal Opinions	Permanent
LICENSES AND PERMITS	
Applications accepted and rejected: All liquor and beer related license applications	4 years and destroy
All other license applications	3 years and destroy
Cat & Dog Licenses monthly reported to County Clerk (by Treasurer)	3 years and destroy
License stubs	All liquor and beer related license stubs 4 years. All other stubs 3 years and destroy
Receipts	7 years and destroy
MUNICIPAL BORROWING	
Bond Payment Register	7 years after bond issue expires or following

	payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
Bond procedure record	7 years after bond issue expires and destroy
Bond register	7 years after bond issue expires and destroy
Cancelled bonds, coupons, and promissory notes	Until audited and destroy
Certificates of destruction	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
PARKS	
Aerial photographs	Retain permanently
Master park plan	Retain permanently
Master reservation book	2 years and destroy
Payroll support records	2 years and destroy provided record has been audited
Plats	Retain permanently
Records of the board of park commissioners (includes minutes of the meetings of the board and supporting documents submitted to the board)	Retain permanently
Reservation requests	30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been audited
Supervisor's daily report of work completed	2 years and destroy
PAYROLL	
Annual Report of Federal Income Tax Withheld	5 years and destroy
Cancelled payroll checks	5 years and destroy provided record has been audited
Employee earning records	5 years and destroy
Employee enrollment and waiver cards	2 years after being superseded or terminated and destroy
Employee's Wisconsin Withholding Exemption Certificate	5 years after being superseded and destroy
Employee's Withholding Allowance Certificate	5 years after being superseded and destroy
Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	5 years and destroy provided record has been audited
Federal Deposit tax stubs	5 years and destroy provided record has been audited

Monthly Memorandum Report	5 years and destroy provided record has been audited
Payroll check register	5 years and destroy provided record has been audited
Payroll distribution record	5 years and destroy provided record has been audited
Payroll support records	2 years and destroy provided the record has been audited
Payroll voucher	5 years and destroy provided record has been audited
Premium due notices	5 years and destroy provided record has been audited
Quarterly Report of Federal Income Tax Withheld	5 years and destroy provided record has been audited
Quarterly Report, Payroll Summary	5 years and destroy provided record has been audited
Report of Wisconsin Income Tax Withheld	5 years and destroy provided record has been audited
State's Quarterly Report of Wages Paid	5 years and destroy provided record has been audited
Wage and Tax statement	5 years and destroy provided record has been audited
POLICE RECORDS	
Attorney letters	3 years and destroy
Transport records	3 years and destroy
Proof of Service	3 years and destroy
Phone logs	3 years and destroy
Ordinance violation citations	1 year and destroy
Arrest records	8 years and destroy
Incident records	10 years and destroy
Uniform traffic citations	1 year after final court disposition and destroy
Work schedules	3 years and destroy
Wisconsin accident reports	3 years and destroy
PUBLIC WORKS PROJECTS & CONTRACTS	RETENTION TIME TABLE
Affidavit of organization and authority	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
As-built tracings	Retain for the life of the project or structure and notify the State Historical Society
Bid Bond	Retain in the contract tile 7 years after completion

	of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Bid tabulations	2 years and destroy
Bidder's proof of responsibility	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Bids	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Blue prints (includes residential blue prints in your possession)	Retain until superseded by the as-built tracings and destroy; if no as-built tracings are forthcoming retain for the life of the building or project and notify the State Historical society
Certified check	Retain until the contract has been signed and return to bidder
Contract	Retain in the contract file 7 years after completion of the project and destroy
Master project files	20 years after the life of the structure and notify the State Historical Society
Notice to contractors	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Performance bond	Retain in the contract file 7 years after completion of the project and destroy
PURCHASING	
Bids, successful	7 years after the contract has expired and destroy
Bids, unsuccessful	1 year after Purchase Order issued
Inventory of property	Retain until superseded and destroy
Purchase orders	7 years and destroy
Purchase requisitions	1 year after purchase order issued
Receiving report	7 years and destroy
REAL PROPERTY RECORDS	
Abstracts and Certificates of Title	Permanent
Deeds	Permanent
Easements	Permanent
Leases	7 years after termination of lease and destroy
Opinions of title	Permanent
Plats	Permanent
Title insurance policies	Permanent
Vacation or alteration of plat	Permanent
SALES & USE TAX	
Returns, schedules, work papers, etc.	6 years
SANITATION AND CONSUMER	

PROTECTION	
Complaints and follow-up reports	5 years from the date the complaint was resolved and destroy
Food handling and sale permits	3 years and destroy
Open air burning permits	6 months and destroy
Public swimming pool survey reports, campgrounds and camping survey reports, mobile home park survey reports, recreational and education camp survey reports, restaurant and tavern survey reports, hotels, motels, tourists rooms, and rooming houses survey reports, retain dairy case and milk products reports, retail and wholesale food establishment reports, nursing home survey reports, and vending machines survey reports	5 years and destroy
Request to declare a medical emergency	3 years and destroy
Restaurant license applications	3 years and destroy
Retail dairy products licenses	3 years and destroy
Septic tank permits	Permanent
Utility disconnections in private residence investigation reports	3 years and destroy
Weights and measures, field test reports & package weighting reports	3 years and destroy
SPECIAL ASSESSMENTS	RETENTION TIME TABLE
Certified special assessment roll	Retain until all assessments are collected or for 7 years whichever is longer
Final resolution	Permanent
Preliminary resolution	2 years and destroy provided a copy of the report is on file with the public works project records
Report on special assessment notice and hearing	2 years and destroy provided a copy of the report is on file with the public works project records
Special assessment payment register	Retain until all assessments are collected or for 7 years, whichever is longer
Statement of new special assessments	5 years and destroy provided record has been audited
Waiver of special assessment notice and hearing	1 year and destroy, or retain 1 year after the final audit resolution is approved and destroy
STREETS AND HIGHWAYS	
Annual reports	Retain permanently
Complaint ledger	2 years and destroy
Fuel usage reports	2 years after created or superseded and destroy
Heavy equipment and vehicle inventory	Retain for the life of the equipment and/or vehicle

ledger	or until the inventory ledger is superseded and destroy
Monthly reports	2 years and destroy
Payroll support records	2 years and destroy
Purchasing records	7 years and destroy provided the record has been audited
Stock control records	2 years after created or superseded and destroy
Street and sidewalk maintenance and repair records	25 years and destroy
Street operations file	2 years after created or superseded and destroy
Tree planting, inspection, trimming and removal records	25 years and destroy
Vehicle expense reports	Retain for the life of the vehicle and destroy
Vehicle maintenance histories	Retain for the life of the vehicle and destroy
TAX COLLECTION	RETENTION TIME TABLE
Certificates of apportionment	3 years and destroy provided the record has been audited
Explanation of property tax credit certification	5 years and destroy provided record has been audited
Final work sheet for determining allowable levy	5 years and destroy provided record has been audited
General property tax credit certification	5 years and destroy provided record has been audited
Personal property tax roll	Retain 15 years and notify the State Historical Society
Real property tax roll	This record is transferred to the county treasurer
State shared aid payment notices, any and all	Retain 6 years and destroy provided record has been audited
Statement of new special assessments	5 years and destroy provided record has been audited
Statement of sewer service charges	5 years and destroy provided record has been audited
Statement of taxes	Retain final copy permanently
Tax levy certification of the school district clerk	3 years and destroy provided the record has been audited
TAX COLLECTION	
Escrow account list	Retain until superceded and destroy
Municipal treasurer's settlement	5 years and destroy provided record has been audited
Personal property tax roll	15 years and notify the State Historical Society
Receipt stub book	7 years and destroy provided record has been audited
Receipts	For cities and villages, retain 7 years and destroy

	provided record has been audited. For towns, retain 15 years and destroy
Statement of taxes remaining unpaid	Retain with the tax roll
Tax collection blotters	Retain until audited and destroy
Tax settlement receipt	5 years and destroy provided record has been audited
TREASURER'S RECORDS	RETENTION TIME TABLE
All receipts	7 years
Bank credit/debit notices	1 year after audit and destroy
Bank reconciliation	7 years and destroy
Bank statements	7 years and destroy
Cancelled order checks	7 years and destroy
Cashbook	15 years and destroy
Check register	7 years and destroy
Daily cash drawer reconciliation	1 year after audit and destroy
Duplicate deposit tickets	1 year after audit and destroy
Investment records	7 years and destroy
Lists of outstanding checks	7 years and destroy
UTILITY RECORDS (SEWER, WATER & ELECTRIC)	
Collection reports, summaries, bill stubs, bill copies, customer account adjustments, high bill complaints	3 years
Customer applications, contracts, deposit records, interest receipts	3 years
Customer ledgers, bill summaries, trial balances, account indices	3 years
Meter reading records	2 years
Records of inventory, inventory disposition & Scrap	3 years
Revenue summaries	6 years
Water quality laboratory tests (Deep well and landfill well water analyses detail and summary reports; chemical and bacteriological analyses of municipal drinking water detail and summary reports; municipal drinking water fluoride analyses; swimming pool water bacteriological analyses; public bathing beach water bacteriological analyses; and water quality control readings	Retain individual sample records 5 years. If information has been transferred to a permanent test site location file, retain for one year and destroy
VOTERS, CAMPAIGN & ELECTION RECORDS	

Active registration cards	Retain the active file as long as current
Applications for absentee ballots	90 days after the election and destroy provided applications for federal elections are retained 22 months and destroyed
Ballots, Voting Machine Records, Tally Sheets, Inspector Statement of Defective & Challenged Ballots -- Federal Elections	Retain for 22 months and destroy
Campaign financial reports (EB-2)	6 years and destroy
Campaign registration statements (EB-1)	6 years and destroy
Cancelled registration cards	4 years after cancellation and destroy
Certificate listing candidates nominated by caucus	90 days after the election and destroy
Election notices in cities and villages	90 days after the election and destroy
Election notices in towns	1 year after the date of the election and destroy. If the election is contested, retain one year after the contest has been settled and destroy
Inspectors statement of defective and challenged ballots-- Local Elections	90 days after the election and destroy
Nomination papers	90 days after the election and destroy
Paper ballots and voting machine recorders -- local elections	90 days after the election and destroy. Voting machine recorders may be reactivated 14 days following a primary or 60 days following a spring or general election.
Poll list & Registry list	2 years after a non-partisan primary or election, 4 years after partisan primary or election
Tally Sheets -- Local Elections	90 days after the election and destroy
WORK PERMITS	RETENTION TIME TABLE
Work Permits	Until the child turns 21

(4) Exceptions. Notwithstanding the retention schedule in section (3):

(a) Any records related to state or federal grants, loans or special project funding shall be retained for 10 years.

(b) No record requested pursuant to a public records request may be destroyed until after the request is granted or 60 days after the request is denied. If an action is commenced under Wis. Stat. sec. 19.37, the requested record may not be destroyed until a court order is issued and all rights to appeal have expired. See section 19.35(5), Stats.

(c) Any record undergoing state, federal or City audit shall be maintained until completion of the audit.

(d) No record subject to pending litigation shall be destroyed until the litigation has been resolved. Any record pertaining to a legal proceeding shall be maintained until completion of the legal action.

(5) **Records Not to Be Destroyed:** All records for which the destruction has not been specifically provided in this section shall not be destroyed.

(6) **Notice to Wisconsin State Historical Society:** Prior to the destruction of any public records described above, unless at least 60 days notice shall be given to the Wisconsin Historical Society or the Society by rule, regulation or other authorization has waived such notice.

(7) **Construction of Section 3.09:** Section 3.09 of this Code shall not be construed in such a way as to authorize the destruction of any public record after a period of less than that provided or prescribed by any statute of the State of Wisconsin or by any provision of the Administrative Code of the State of Wisconsin.

3.10 DISPOSAL OF LOST OR ABANDONED PROPERTY.

(a) Custody of Lost or Abandoned Property.

- (1) Property which appears to be lost or abandoned, discovered by officers or turned in to the Chief of Police by citizens, shall be disposed of according to this section.
- (2) Lost and abandoned property will be examined by the Chief of Police for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Chief of Police in an attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by the Chief of Police.
- (3) No City employee shall keep for his or her own use property found in the course of duty, nor take possession of property on off-duty hours when the discovery was made while on duty.
- (4) The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are the rightful owners.
- (5) No City employee shall receive any lost, stolen, abandoned or other unclaimed property from the Chief of Police, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain with the City Clerk/Treasurer.

(b) Disposal Procedures.

- (1) All property which has been abandoned, lost or unclaimed for a period of 30 days after the taking of possession of the same by the City shall be disposed of by auction as set forth below, except that if the property is useable for City operations, the property need not be sold at auction, but may become the property of the City.
- (2) Whenever any property under this section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be proceeded by a published notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official City newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the City and the amount of the bid shall be forfeited to the City.
- (3) Any City official selling property under this section shall maintain for two years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and a name and address of the person acquiring the property.
- (4) All sums received from the sale of property under this section shall be paid to the City Treasury.

3.11 SPECIAL ASSESSMENTS FOR THE CONSTRUCTION OR RECONSTRUCTION OF SANITARY SEWERS, STORM SEWERS, WATER MAINS, AND STREET IMPROVEMENTS AND SPECIAL CHARGES FOR CURRENT SERVICES.

(1) It shall be the policy of the City of Fennimore to protect the health, safety and property of its citizens and promote the general welfare through the installation, construction or reconstruction of public sanitary sewers and appurtenances; storm sewers and appurtenances; water mains, laterals and appurtenances; public streets including sidewalks, segregated transportation corridors such as bike paths and pedestrian walkways; and assessing all or a portion of the cost to benefiting properties. The construction and reconstruction of sanitary sewers and appurtenances, streets including sidewalks constructed or reconstructed as a part of street improvements and related landscaping and amenities may be charged in whole or in part to the property benefited thereby in accordance with the provisions of Wis. Stat. sec. 66.0701, except that, the assessment for highways on or across town or city boundaries shall be in

accordance with Wis. Stat. sec. 66.0707.

(2) The establishment of special assessments for the aforementioned improvements represents an exercise of the police power of the City of Fennimore.

(3) Except for special charges for current services, prior to the exercise of any powers conferred by this ordinance, the Common Council shall adopt a resolution declaring its intention to exercise such powers to construct or reconstruct public improvements. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid, penalties for delinquent payment, and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

(4) The report prepared by the designated municipal officer or employee shall consist of:

- (a) A description of the project which may include the plans and specifications therefor.
- (b) An estimate of the entire cost of the proposed work or improvement.
- (c) A schedule of proposed assessments, constituting an exercise of the police power of the City of Fennimore and a statement that the property against which the assessments are proposed is benefited.

(5) A notice shall be published in the Fennimore Times stating that the initial resolution has been adopted, that the designated municipal official or employee has prepared the required report and that the Common Council will hold a public hearing on the installation and assessments. Such notice shall be published as a Class I notice, under Chapter 985, Wisconsin Statutes, and mailed 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 such publication and mailing.

(6) The Common Council shall hold a public hearing on the report submitted by the designated City official or employee and after the hearing may by resolution approve, disapprove, modify, or rerefer the report to the officer or employee completing the report with such directions as it deems necessary. Upon adoption by the Common Council, the assessment shall be deemed authorized and made, and the date of adoption shall constitute the date of levy. Assessments so levied shall be a lien against the property from such date. A copy of the resolution or a notice that said resolution has been adopted by the Common Council shall be mailed to every interested person whose post office box is known or can be ascertained with reasonable diligence.

(7) Whenever the actual cost of any project shall, upon completion or after the receipt of bids, be found to vary materially from the estimates, or whenever any assessment is void or invalid for any reason, or whenever the Common Council shall determine to reconsider and reopen any assessment, it may, after giving the same notice as provided in s. (6) and after a public hearing, amend, cancel, or conform any such prior assessment.

(8) If the cost of the project shall be less than the special assessment levied, the Council, without notice or hearing, shall reduce each special assessment proportionately and where any assessments have been paid, and the excess over cost shall be refunded to the property owner.

(9) The Council may, without any notice or hearing, levy and assess the whole or any part of the aforementioned municipal improvements as a special assessment on the property specially benefited thereby or impose a special charge upon property for all or part of the cost of current services rendered whenever notice and hearing thereon is in writing waived by all owners of the property affected by such special assessment or special charge.

(10) The construction and repair of sidewalk which has not been made a part of street or highway improvement shall be assessed in accordance with s. 5.04 of this Code.

(11) Special charges for current services rendered may be imposed through the allocation of all or part of the cost to the property served. Such current services may include without limitation because of enumeration, street sprinkling, oiling and tarring, sealcoating and dust control, garbage and refuse disposal, street lighting and/or traffic signal operation and maintenance, and tree care. The amount to be charged may include direct and indirect costs, including the resulting damages, if any, interest on City funds used in anticipation of the collection of the special charges, a reasonable charge for administrative staff services, any architectural, engineering and legal services costs, and any other item of direct or indirect cost reasonably attributed to the work or services rendered. The amount to be charged against all property for the work or services rendered may be apportioned among the individual parcels served. For street sprinkling, oiling and tarring, sealcoating and dust control, unless notice and hearing is waived in writing as provided above, a notice shall be published in the official newspaper that the Common Council will hold a public hearing regarding the establishment of special charges for current services. Such notice shall be published as a Class I notice under Chapter 985 of the Wisconsin Statutes, and a copy of the notice shall be mailed to every interested person whose post office box address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) and not more than forty (40) days after such publication and mailing. 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 at the cost of the property owner, at which hearing anyone interested will be heard. For all other types of special charges, no public hearing is required and notice shall be as provided on the billing of the special charge. Such special charges shall not be payable in installments. If not paid within the period prescribed on the billing, such delinquent special charges shall become a lien as provided in Wis. Stat. sec. 66.0627(4) Wisconsin as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against that property and all proceedings in relation to the collection, return and sale of the property for delinquent real estate taxes shall apply to such special charges.

(12) Any person against whose land a special assessment has been levied under this ordinance shall have the right to appeal therefrom in the manner prescribed in Wis. Stat. sec.

66.0703(12), within forty (40) days of the day of the final determination by the Common Council.

(13) If not paid within the period specified, delinquent special assessments or installments shall become a lien as provided in Wis. Stat. sec. 66.0703(13) as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against that property and all proceedings in relation to the collection, return and sale of the property for delinquent real estate taxes shall apply to such special assessments or installments.”