

## **Title 3**

### **REVENUE AND FINANCE**

#### **Chapters:**

- 3.01 Financial Planning Policy and Procedure**
- 3.02 Tax Incremental Financing**
- 3.03 Investment Policy**
- 3.04 Annual Budget.**
- 3.05 System of Approving Claims.**
- 3.06 Public Construction Contracts.**
- 3.08 Fees.**
- 3.12 Destruction of Public Records.**
- 3.16 Tax Roll and Tax Receipts.**
- 3.18 Room Tax.**
- 3.20 Clerk-Treasurer's Bond.**
- 3.24 Special Assessments.**
- 3.26 City Assumption of Special Assessments.**
- 3.27 Utility Connection Fees.**
- 3.28 Subdivision Financing.**
- 3.30 Economic Development Revolving Loan Fund**

## Chapter 3.01

### FINANCIAL PLANNING POLICY AND PROCEDURE

#### Sections:

<b>3.01.010</b>	<b>Purpose.</b>
<b>3.01.015</b>	<b>Definitions.</b>
<b>3.01.020</b>	<b>Financial Planning Procedure.</b>
<b>3.01.030</b>	<b>Preservation of Financial Planning Spreadsheets.</b>
<b>3.01.040</b>	<b>Annual Re-approval: Format of Financial Planning Spreadsheet.</b>
<b>3.01.050</b>	<b>Action on Qualifying Financial Matter in Lieu of Compliance With Procedures Under Ch. 3.01</b>

#### **3.01.010 Purpose.**

In order to make informed decisions regarding City spending, growth planning and property tax rate decisions with the intent of consistently employing sound financial planning in decisions that impact taxpayers, the City adopts the following financial planning procedure to be utilized before the Common Council may consider motions on any of the following Qualifying Financial Matters:

- A. Approval of the Annual Operating and Capital Budgets;
- B. Any Material additional operating or capital expenditures, including, but not limited to, major purchases;
- C. Any decisions likely to create material future expenditures, including but not limited to, annexations, debt issuance, utility or street projects, TIF plan adoption or modification, contracted services or personnel additions; and
- D. Any other matter deemed appropriate by the Common Council or the Mayor.

#### **3.01.015 Definitions**

The following definitions shall be used in interpreting and applying this chapter:

“Material” shall mean any amount exceeding \$35,000. The amount shall be the total expense related to the matter at hand (e.g., annual salary rather than weekly pay; e.g., total project costs rather than individual contracts of components within the project.)

“NPV” shall mean Net Present Value. The NPV calculation shall use as its discount rate the Prime Interest Rate plus 2 percent (2%) and use a fifteen (15) year payback period.

“PILOT” shall mean Payment In Lieu Of Taxes.

#### **3.01.020 Financial Planning Procedure**

For each Qualifying Financial Matter:

- A. A Financial Planning Spreadsheet shall be prepared and, as necessary, updated by the Director of Finance;
- B. A Financial Planning Spreadsheet shall be reviewed and considered by the Finance Committee, including an assertion by the Committee regarding the key assumptions impacting the financial outcome (e.g. development build-out rates impacting tax paybacks for new infrastructure projects);
- C. A Financial Planning Spreadsheet shall be provided to the Common Council and any interested citizen (in paper or electronic Excel spreadsheet form) two days prior to any Council meeting where a Qualifying Financial Matter is to be considered;
- D. Incorporated into each spreadsheet shall be the following values:
  - (1) Financial Impact for City (NPV);
  - (2) Financial Impact per Capita (NPV). Financial Impact for City divided by Population; and
  - (3) Financial Impact Per \$100,000 Household (NPV). City Impact divided by (Total Assessed Value divided by 1,000) times 100. (Said another way, the “Project Mill Rate” times 100.)

In addition, these spreadsheet values, and the Finance Committee's assertions of key financial assumptions, risks and Committee recommendations to mitigate risks, shall be reported upon during the Council's public discussion of the Qualifying Financial Matter.

**3.01.030 Preservation of Financial Planning Spreadsheets**

A copy of the spreadsheet, the Finance Committee's assertions, and any Council-Member-asserted tangible or intangible value, shall be saved as a part of the official minutes for each Qualifying Financial Matter decision of the Council.

**3.01.040 Annual Re-approval: Format of Financial Planning Spreadsheet**

The initial form of the Financial Planning Spreadsheet shall be that used by the Finance Committee published by the Finance Director as of 2/11/2003.

The form of Financial Planning Spreadsheet will be re-approved annually by the Budget Committee as part of the approval of the Annual Operating Budget. The form of the Financial Planning Spreadsheet will be controlled by the Director of Finance and will not be changed materially without approval of the Finance Committee and a two-thirds majority of the entire Common Council.

**3.01.050 Action on Qualifying Financial Matter in Lieu of Compliance With Procedures Under Ch. 3.01.**

Notwithstanding the foregoing, the Council can take any action without following the complete Financial Planning Procedure provided that:

- A. A member of the Common Council asserts the Financial Impact Values in the Council's public discussion of the Qualifying Financial Matter; or
- B. An emergency situation immediately endangering the public health or safety; and provided that:
- C. A two-thirds majority of the entire Common Council agrees to such action. (Ch. Ord. 4B-03).

## Chapter 3.02

### TAX INCREMENTAL FINANCING

#### Sections:

<b>3.02.010</b>	<b>Purpose.</b>
<b>3.02.020</b>	<b>Definitions.</b>
<b>3.02.030</b>	<b>State Statute Adopted.</b>
<b>3.02.040</b>	<b>Waiver of Costs.</b>

#### **3.02.010 Purpose.**

In order to foster economic development and where the Common Council deems appropriate, development may occur within a Tax Incremental District (TID). Such district boundaries shall be created and managed by the Common Council.

#### **3.02.020 Definitions.**

The following definitions shall be used in interpreting and applying this chapter:

A. "TIF" shall mean Tax Incremental Financing.

#### **3.02.030 State Tax Increment laws adopted by reference.**

Except as otherwise specifically provided in this title, all provisions of Chapter 66.1105 of the Wisconsin State Statutes, and amendments thereto, describing and defining matters related to tax increment laws, are adopted and by reference made a part of this Code 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 title.

#### **3.02.040 Waiver of Costs.**

Any and all references throughout the City of Altoona Code regarding a developer being responsible for utilities and other infrastructure may be waived by the Common Council when aspects of the development are eligible to take part in the City's TIF District under this Chapter. Such decisions by the Common Council shall be done on a case-by-case basis. (Ord 1A-08, 2008).

## Chapter 3.03

### INVESTMENT POLICY

#### Sections:

<b>3.03.010</b>	<b>Public Depositories</b>
<b>3.03.020</b>	<b>Investments</b>
<b>3.03.030</b>	<b>Miscellaneous</b>
<b>3.03.040</b>	<b>Movement of Funds</b>

#### **3.03.010 Public Depositories**

A. The Common Council shall designate one or more public depositories, organized and doing business under federal laws or the laws of this State, and located in Wisconsin in which the City Finance Director shall deposit all public monies received by him/her.

B. Limitations. It is hereby specified that the monies deposited shall be maintained in time deposits subject to the limitation of § 66.05(2), Wis. Stats., demand deposits or savings deposits, and a surety bond or other security be required to be furnished under § 34.07, Wis. Stats., by the public depository to secure repayment of such deposits. Not more than Two Hundred Fifty Thousand Dollars (\$250,000.00) shall be deposited in any one public depository, unless authorized by the Common Council. (part. Ord 2B-11, 2011).

C. Deposits. Financial institutions located within the City of Altoona and the City of Eau Claire are hereby designated as public depositories in which public monies may be deposited in either checking accounts, time deposits, demand deposits, savings deposits or certificate of deposit investments and that not more than Two Hundred Fifty Thousand Dollars (\$250,000.00) may be invested at each institution, unless the investment is collateralized by federal government bonds or securities which are a direct obligation of or guaranteed as to principal and interest by the federal government, and/or bonds or securities which are obligations of an agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government, the securities having a market value of one hundred ten percent (110%) of the sum of the City's public funds deposited therein. (part Ord 2B-11, 2011).

#### **3.03.020 Investments.**

A. It is the policy of the City of Altoona to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all State and local statutes governing the investment of public funds.

1. The following are hereby designated as public depositories in which public monies may be deposited without any restriction as to the amount of deposit or collateralization:

State of Wisconsin Local Government Investment Pool (LGIP)

MBIA Municipal Investors Service Corporation (CLASS)

B. Scope. This investment policy applies to all financial assets of the City. These funds are accounted for in the City's Annual financial Report and include:

1. General fund
2. Library
3. Capital Projects fund
4. Enterprise Funds
5. Trust and Agency Funds
6. Debt Service Fund

C. Prudence. Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

1. The standard of prudence to be used by investment officials shall be the “Prudent Person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

D. Objective. The primary objectives, in priority order, of the City’s investment Activities shall be:

1. Safety. Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To obtain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity. The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

3. Return on Investment. The City’s investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City’s investment risk constraints and the cash flow characteristics of the portfolio.

E. Delegation of Authority. Authority to manage the City’s investment program is derived from the following: City Ordinance and Wisconsin State Statutes. Management responsibility for the investment program is hereby delegated to the City Finance Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts. Such procedures shall include specific delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Finance Director. The City Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

F. Ethic and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Mayor any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City’s portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales.

G. Authorized Financial Dealers and Institutions. The City Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security dealers selected by credit worthiness who are authorized to provide investment services in the State of Wisconsin. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1. No public deposit shall be made except in a qualified public depository as established by State laws. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: (e.g.: audited financial statements, proof of National Association of Security Dealers certification, trading resolution, proof of State registry, certification of having read entity’s investment policy and depository contract). An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance director. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests.

H. Authorized and Suitable Investments. The City is empowered by §66.04(2), Wis. Stats., to invest in the following types of securities:

1. Certificates of deposit

2. Government bonds and securities
3. Government agency bonds and securities
4. Repurchase agreements
5. Commercial securities of the highest or second highest rating
6. State of Wisconsin Local Government Investment Pool (LGIP)
7. Wisconsin Investment Trust Pool
8. Municipal bonds or securities of the highest or second highest rating
9. MBIA Municipal Investors Service Corporation (CLASS)

I. Collateralization. Except as provided for in this section, collateralization will be required for any funds on deposit with an approved institution in excess of One Hundred Thousand Dollars (\$100,000.00). In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of funds deposited. Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

J. Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted in a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Finance Director and evidenced by safekeeping receipts.

K. Diversification. The City will diversify its investments by security type and institution. With the exception of U.S. treasury securities and authorized pools, not more than 50% of the entity's total investment portfolio will be invested in a single security type or with a single financial institution.

L. Maximum Maturities. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two years from date of purchase. Funds designated for specific purposes by the City Council may be invested in securities exceeding two years if the maturity of such investment is made to coincide as nearly as practicable with the expected use of the funds.

M. Internal Control. The finance Director shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

N. Performance Standards. The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow needs.

1. Market Yield (Benchmark): the City's investment strategy is passive. Given this strategy, the basis used by the Finance Director to determine whether market yields are being achieved shall be the LGIP and the average Fed funds rate.

### **3.03.030 Miscellaneous**

A. Liability. Notwithstanding any other provision of law, the Finance Director who deposits public monies in any public depository, in compliance with §34.05, Wis. Stats. Is, under the provisions of §34.05, Wis. Stats., relieved of any liability for a loss of public monies which results from the failure of any public depository to repay to the public depositor the full amount of its deposits, thus causing a loss as defined in §34.01(2), Wis. Stats.

B. Definitions. Words and phrases shall, insofar as applicable, have the meaning set forth in §34.01, Wis. Stats.

C. Conflict. This policy is enacted in accordance with the provisions of Chapter 34 and §66.04 and §66.042, Wis. Stats. In case of conflict, the State laws shall prevail.

**3.03.040 Movement of Funds**

A. The withdrawal or disbursement from any public depository shall only be by order check, wire transfer or Automated Clearing House (ACH) transaction, as provided by in §66.042, Wis. Stats., and that in accordance therewith all order checks shall be signed by City Treasurer and countersigned by the Mayor or acting Mayor of the City and shall be so honored.

B. The Finance Director may withdraw and deposit such funds as he deems necessary for the proper investment of the funds of the City in accordance with Section 3.03.30 of this Code, with counter authorization by the City Administrator, or the Mayor in the absence of the City Administrator.  
(Ord 5A-07)

## Chapter 3.04

### ANNUAL BUDGET

#### Sections:

- 3.04.010** Preparation—Mayor authority.
- 3.04.020** Proposed budget—Contents required.
- 3.04.030** Appropriation ordinance—Submission—Hearing.
- 3.04.040** Final budget—Changes—Procedure.
- 3.04.050** Appropriation—Limitation of expenditures and withdrawals—Disposition of encumbered balances.

#### **3.04.010 Preparation—Mayor authority.**

Each year on or before the twentieth day of October, the mayor, with the assistance of the city treasurer, shall prepare and submit to the city council a proposed budget presenting a financial plan for conducting the affairs of the city for the ensuing year. Before preparing the proposed budget, the mayor shall consult with the heads of city departments and with city officials and shall then determine the total amount to be recommended in the budget for each city department or activity. (Prior code § 14.04(1))

#### **3.04.020 Proposed budget—Contents required.**

The proposed budget shall include the following information:

A. The actual expenditures of each department and activity for the expired portion of the current year and last preceding fiscal year and the estimated expense of conducting each department and activity of the city for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures 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 years;

C. All existing indebtedness of the city, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the city and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year;

D. 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;

E. Such other information as may be required by the city council and by state law.

The city council shall provide a reasonable number of copies of the budget for distribution to citizens. (Prior code § 14.04(2))

#### **3.04.030 Appropriation ordinance—Submission—Hearing.**

The mayor, with the assistance of the city treasurer, shall submit to the city council with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the city council shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law. (Prior code § 14.04(3))

#### **3.04.040 Final budget—Changes—Procedure.**

Upon written recommendation of the mayor, the city 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. (Ord. A-127, 1976; prior code § 14.04(4))

**3.04.050      Appropriation—Limitation of expenditures and withdrawals—Disposition of encumbered balances.**

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 ordinance and changes therein authorized in accordance with Section 3.04.040. At the close of each fiscal year any encumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation, but appropriations may be made by the city 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. (Prior code § 14.05(5))

## Chapter 3.05

### SYSTEM OF APPROVING CLAIMS

#### Sections:

- 3.05.010**      **Alternative system adopted.**
- 3.05.020**      **Payment of claims.**
- 3.05.030**      **Report to city council.**
- 3.05.040**      **Annual detailed audit.**
- 3.05.050**      **Required bond.**

#### **3.05.010**      **Alternative system adopted.**

Pursuant to Wisconsin Statutes Section 66.044, the city adopts an alternative system of approving financial claims against the city treasury other than claims subject to Wisconsin Statutes Section 893.80. Said system shall be subject to the requirements set forth herein. (Ord. 7B-88 (part), 1988)

#### **3.05.020**      **Payment of claims.**

Payment of claims hereunder may be made from the city treasury after the city treasurer audits and approves each claim as a proper charge against the treasury, and endorses his or her approval on the claim after having determined that the following conditions have been complied with:

- A. That the funds are available therefor pursuant to the budget approved by the city council;
- B. That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission;
- C. That the item or service has been actually supplied or rendered in conformity with such authorization;
- D. That the claim is just and valid pursuant to law. The city treasurer may require the submission of such proof and evidence to support the foregoing as in his/her discretion he/she may deem necessary. (Ord. 7B-88 (part), 1988)

#### **3.05.030**      **Report to city council.**

The city treasurer shall file with the city council, not less than monthly, a list of the claims approved, showing the date paid, name of claimant, purpose and amount. (Ord. 7B-88 (part), 1988)

#### **3.05.040**      **Annual detailed audit.**

The city council shall authorize an annual detailed audit of the city's financial transactions and accounts by a public accountant licensed under Wisconsin Statutes Chapter 442 and designated by the city council. (Ord. 7B-88 (part), 1988)

#### **3.05.050**      **Required bond.**

The system set forth herein shall be used only if the city treasurer is covered by a fidelity bond of not less than five thousand dollars. (Ord. 7B-88 (part), 1988)

## Chapter 3.06

### PUBLIC CONSTRUCTION CONTRACTS

#### Sections:

#### **3.06.010 Bids—When required.**

#### **3.06.010 Bids—When required.**

A. The city of Altoona shall comply with all state statutes pertaining to public construction contracts.

B. Pursuant to Wisconsin Statutes 62.15(1), any class of public construction or any part thereof may be done directly by the city without submitting the same bids.

C. When any such work is done directly by the city, the board of public works shall make a complete report thereof to the council, stating in detail the items of cost and the total cost of doing such work, and the city clerk shall publish such report as part of the proceedings of the council. (Ord. 10E-97, 1997; Ord. 10A-86, 1986; Ord. 7A-81, 1981)

## Chapter 3.08

### FEES

#### Sections:

<b>3.08.010</b>	<b>Purpose.</b>
<b>3.08.020</b>	<b>Abbreviated Fee Schedule.</b>
<b>3.08.030</b>	<b>Review and Amendments.</b>
<b>3.08.040</b>	<b>Conflict of Provisions.</b>

#### **3.08.010 Purpose.**

The purpose of this Chapter is to provide efficiency, economy and uniformity in establishing and adjusting the fees charged by the City of Altoona as enumerated throughout the City of Altoona's Code of Ordinances into one abbreviated schedule.

#### **3.08.020 Abbreviated Fee Schedule.**

The fees set forth in the Fee Schedule appended to this Chapter as Addendum "A" have been adopted by the Common Council for the City of Altoona.

#### **3.08.030 Review and Amendments.**

The fees set forth in Addendum "A" to this Chapter may be added to or amended from time to time by adoption of an Ordinance. In addition, the Common Council shall review the Fee Schedule on at least an annual basis for the purposes of adjusting and updating the fees charged by the City, and any amendments or additions thereto may be made by Resolution of the Common Council. (Addendum "A" was revised. (Ord 1B-12, 2012, 2D-11, 2011, Ord 2A-09, 2009, Ord 3H-08, 2008, Ord 12H-06, 2006, Ord 12F-06, 2006, Ord 1A-04, 2004, Ord. 4C-02, 2002)

#### **3.08.040 Conflict of Provisions.**

The fees set forth in the Fee Schedule attached as Addendum "A" shall supersede any fee established elsewhere in the City of Altoona's Code of Ordinances for the same charges. If a fee is set forth elsewhere in the City of Altoona's Code of Ordinances, and there is no corresponding fee set forth in the attached Fee Schedule, the fee set forth elsewhere in the Code of Ordinances shall control until such time as a fee for the same charge is established in the Fee Schedule. (Ord. 12C-99, 1999)

**ADDENDUM "A"**

**Updated January 12, 2012**

<b>Chapter</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
5.04.020	-Coin Machine License	\$50
5.04.020	-Coin Machine Device	\$10 per machine
5.08.020	-Cigarette License	\$100
5.14.050	-Cable TV Franchise Fee	5%
5.16.030	-Garbage Haulers Licenses	\$500
5.20.040	-Ice Cream Truck License	\$25 Base Fee \$5 per each extra vehicle
5.24.030(A)	-Retail Class "A" Fermented Malt Beverage License	\$150
5.24.030(B)	-Retail Class "B" Fermented Malt Beverage License	\$100
5.24.030(B)(2)	-Temporary Class "B" Picnic License	\$10/Event
5.24.030(C)	-Wholesalers Fermented Malt Beverage License	\$25
5.24.030(D)	-Retail "Class A" Liquor License	\$350
5.24.030(E)	-Retail "Class B" Liquor License	\$500
5.24.030(F)	-Retail "Class C" Wine License	\$100
5.24.030(G)	-Operators License	\$25
5.24.030(H)	-Temporary Operators License	\$10
5.26.020	-Cabaret Licenses	\$150
5.28.020	-Milk Distributors License	\$10/Plant
5.32.040(C)	-Direct Sellers License	\$25
5.46.040(A)(1)	-Massage Therapy Facility License	\$50
5.46.050(A)(1)	-Massage Technician	\$15
	-Dance Hall Licenses	\$50
	-Electrician	\$100
	-Publication Fee	\$25
5.50.060 A	-Special Events Permit fee <ul style="list-style-type: none"> <li>• If recurring, charged once per year</li> <li>• Fee waived for non-profit</li> </ul>	\$50 plus direct costs for required services
6.08.010 B and 6.08.080	Animal license fees Individual Dog License (handling fee) Multiple Dog License (handling fee)	\$5.00 per dog* \$25.00 per multiple dog* *plus cost of license fee as modified by the Eau Claire County Board
8.04.010	Burning Permit Fees	\$2 per permit
9.04.040	False Alarms Up to 4 5 to 10 11 & up	No fee \$50 for each false alarm \$100 for each false alarm
9.20.023	Fireworks Permit to sell or discharge pyrotechnic composition devices	\$25
10.36.050	Bicycle Registration Fee	\$3
12.16.025	Excavation Permit	\$100
12.16.075	Right of Way Restoration by the City	Actual Costs
12.18.020	Irrigation/Underground Sprinkling System Permit	\$25
12.20.050	Street Obstruction or Encroachment Permit	\$50

<b>Chapter</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
13.20.100 (PSC)	Reinstallation of meter, including valving at each curb stop	\$30 During normal business hours \$45 After business hours
13.20.100 (PSC)	Valve turned on at curb stop (no charge for disconnection)	\$25 During normal business hours \$35 After normal business hours
13.32	Sewer Service Rates Quarterly Service Charge Volume Charge	\$14.85 \$2.98/1,000 gallons
13.36.060 (B)	Plumbing Permit Fees	Exhibit 2
PSC	Temporary Metered Supply, Meter & Deposits -Service charge	\$30
PSC	Hydrant Charges -Service charge -Hydrant wrench deposit -Hose Rental -Reducer (if necessary) deposit -Water usage	\$30 \$15 \$10 \$15 \$2.37/1,000 gallons
PSC	Private Fire Protection Service •2-inch or smaller connection •3-inch connection •4-inch connection •6-inch connection •8-inch connection •10-inch connection •12-inch connection	\$ 23.00 \$ 43.00 \$ 74.00 \$145.00 \$232.00 \$349.00 \$467.00
PSC	General Metered Water Service Quarterly Service Charges 5/8-inch meter 3/4-inch meter 1-inch meter 1 1/4-inch meter 1 1/2 inch meter 2-inch meter 3-inch meter 4-inch meter 6-inch meter 8-inch meter 10-inch meter 12-inch meter  Plus Volume Charges: • First 50,000 gallons used per quarter • Next 250,000 gallons used per quarter • Over 300,000 gallons used per quarter	\$ 13.60 \$ 13.60 \$ 18.54 \$ 24.72 \$ 27.81 \$ 40.17 \$ 58.71 \$ 92.70 \$148.32 \$222.48 \$309.00 \$401.70  \$2.44/1,000 gallons \$2.11/1,000 gallons \$1.70/1,000 gallons
PSC	Public Fire Protection Service	\$0.0121 per square foot improvements

PSC	Fee to charge water customers for mid-quarter water meter reads	\$25
<b>Chapter</b>	<b>Storm Water Permits</b>	<b>Fee</b>
14.04.100	Storm Water Fees: 1. Residential: Single Family Residences, Duplexes and Mobile Homes  2. Commercial Properties and Multi-family dwellings  3. Industrial Properties  4. Institutional Properties	\$3.00 per month  \$52.93 per acre per month  \$31.13 per acre per month  \$52.93 per acre per month
14.10.080	Land Disturbing Construction Activity Permit Application Fee	\$50 plus plan review fees incurred by the City
14.12.080	Post-Construction Runoff Permit Application Fee	\$50 plus plan review fees incurred by the City
<b>Chapter</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
15.04.150 (a)	Building Code Permit Fees	Exhibit 1
	Plumbing Permit Fees	Exhibit 2
	Electrical Permit Fees	Exhibit 3
	Heating, Ventilating & Air Conditional Permit Fees	Exhibit 4
15.05.020	Permit for Installation of swimming pool (If an electrical connection is required add \$15).	\$25
15.07.010	Moving Buildings	\$100
	Junk Dealer	\$150
18.05	Land Division Application Fee	
18.08.25	-Park Fees	\$300/Lot - maximum
18.11	-Plat	\$100/Lot
18.12	-CSM	\$100/Lot
	-Engineering Legal, Administrative Costs	Actual Costs
19.12	-Variance	\$200
19.68	-Rezone	\$200
19.54.040	-Site Plans	\$200
19.56.070	-Fence Permits	\$25
19.58.040(D)(1)	-Sign Permit	\$100
19.58.095	1-year park banner fee	\$300
19.58.095	3-year park banner fee	\$800
19.59	-Conditional Use Permit – fee waived if combined with site plan review on the same review date	\$150
	-Outstanding Taxes	\$50
	-Special Assessments	See above
	-Special Assessment Search fee	\$10
	-Final Utility Balance	\$15
	Library Fines	Established by Library Board in Circulation Policy (available upon request from City Clerk)

<b>Chapter</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	NSF Returned Check Charge	\$30.00
Wis. Stats. 101.14(2)(b)	Fire Inspection Fees	Exhibit 5
	<p>Community Room Use Rental Fee Deposit</p> <ul style="list-style-type: none"> <li>• School District of Altoona</li> <li>• Altoona Community Non-Profit Organization</li> <li>• Altoona City Resident</li> <li>• Non-Resident</li> <li>• Other Group</li> </ul> <p>Fee up to 4 hours</p> <ul style="list-style-type: none"> <li>• School District of Altoona</li> <li>• Altoona Community Non-Profit Organization</li> <li>• Altoona City Resident</li> <li>• Non-Resident</li> <li>• Other Group</li> </ul> <p>Fee over 4 hours</p> <ul style="list-style-type: none"> <li>• School District of Altoona</li> <li>• Altoona Community Non-Profit Organization</li> <li>• Altoona City Resident</li> <li>• Non-Resident</li> <li>• Other Group</li> </ul>	<p>Waived</p> <p>\$50.00</p> <p>\$50.00</p> <p>\$50.00</p> <p>\$50.00</p> <p>Waived</p> <p>Waived</p> <p>\$10.00</p> <p>\$15.00</p> <p>\$15.00</p> <p>Waived</p> <p>Waived</p> <p>\$15.00</p> <p>\$25.00</p> <p>\$25.00</p>
Park & Rec Dept.	<p>Field Rental Fees</p> <ul style="list-style-type: none"> <li>• Daily Use – excludes night</li> <li>• Daily Use – includes night</li> <li>• Weekend use (Friday night, Saturday day and night, Sunday day)</li> <li>• Rental of Cooler in Lion’s Building</li> <li>• Garbage Fee</li> </ul> <p>Day rental fee includes: Field prepping, supervising of facilities, use of bathrooms and administrative costs Night rental fee includes: All of the above plus lights.</p>	<p>\$150</p> <p>\$200</p> <p>\$400</p> <p>\$25</p> <p>\$35</p>
Park & Rec Dept.	<p>Marquee Rental</p> <p>Minimum of 3 days prior to event and removal the day following event</p> <p>Fee waived for:</p> <ul style="list-style-type: none"> <li>• City of Altoona City Functions</li> <li>• Parties renting fields and/or Hobbs facility</li> <li>• Altoona Lions Club</li> <li>• School District of Altoona</li> </ul> <p>(This exemption does not include Altoona Youth Hockey Association).</p>	\$20

Park & Rec Dept.	Park Facilities Resident <ul style="list-style-type: none"> <li>• Altoona City Park Pavilion</li> <li>• Altoona City Park Recreation Center</li> <li>• Devney Pavilion</li> <li>• Highland Pavilion</li> </ul> Non-Resident <ul style="list-style-type: none"> <li>• Altoona City Park Pavilion</li> <li>• Altoona City Park Recreation Center</li> <li>• Devney Pavilion</li> <li>• Highland Pavilion</li> </ul>	Fee  \$40 per day \$60 per day \$60 per day \$25 per day  \$60 per day \$85 per day \$85 per day \$35 per day
Public Works Dept	Standard General Conditions and Specifications for Street and Utility Construction document	\$25
	Bidding Documents	\$25

**BUILDING PERMIT SCHEDULE OF FEES  
EXHIBIT 1**

<b>A. Residential 1 &amp; 2 Family</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	1. New Structure	.12 per sq. foot
	Erosion Control	\$90
	2. Additions	\$90 minimum for the first 600 sq. feet then see A.1. for New Structure Rates
	Erosion Control	\$60
	3. Remodel	\$6 per M of valuation \$50 minimum
	4. Accessory Structure	
	A. Up to 150 sq. feet	\$30
	B. 150 sq. feet to 600 sq. feet	\$45
	C. Over 600 sq. feet –	use New Structure rates
	5. Occupancy Permit	Included in above fee
	6. Roof	\$25
	7. Siding	\$25
	8. Shed to 150 sq. feet	\$25
	9. Other	\$30 minimum
<b>B. Commercial</b>		
	1. New Structure	.15 per sq. foot
	2. Additions	\$100 minimum for the first 600 sq. ft. then see B.1. for New Structure rates
	Erosion Control	\$175 for the first acre then \$75/acre or portion thereof
	3. Remodel	\$5 per M of valuation \$100 minimum
	4. Occupancy & Change of Use Permit	\$40
	5. Other	\$40 minimum
	6. Maximum commercial permit fee including building, plumbing, electrical and HVAC	\$12,000
<b>C. Agricultural Buildings (unheated)</b>		
	1. New Buildings	.01 per sq. foot all areas for plan review .03 per sq. foot all areas for inspection fees
	2. Remodel	\$5 per M of valuation \$40 minimum
	3. Other	\$25 minimum

<b>D. Mechanical &amp; Miscellaneous</b>	<b>Type of Fee, Permit, License</b>	<b>Fee</b>
	1. Plumbing	See Attached Exhibit 2
	2. Electrical	See Attached Exhibit 3
	3. HVAC	See Attached Exhibit 4
	4. Zoning	See Attached Exhibit 5
	5. Pools	\$40 each
	6. Special Inspections	Hourly Rate w/minimum of 1 hour
	7. Permit to start construction of footings & foundation -Residential -Commercial – Industrial	\$50 \$75
	8. Razing Fee	\$25 for the first 2000 sq. ft. of floor area with no utilities and \$10 per 1000 sq. ft. of floor area thereafter
		\$50 for the first 2000 sq. ft. of floor area with utilities and \$25 per 1000 sq. ft of floor area thereafter.
	9. Minimum Permit Fee	\$30
	-Re-inspection Fee	\$25
	-Failure to call for inspection	\$25 each
	-Double fees are due if work started before the permit is issued	
	10. Any duties other than those listed shall be as stated in Article 7 of the Contract for Service	

**PLUMBING PERMIT SCHEDULE OF FEES  
EXHIBIT 2**

<b>New Building</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	Base Fee	\$40
	Plus (For all areas)	.04 per sq. feet
<b>Replacement, Modifications and Misc. Items</b>		
	1. Automatic Washer	\$5
	2. Sink	\$5
	3. Dishwasher	\$5
	4. Garbage Grinder	\$5
	5. Water Closet	\$5
	6. Shower	\$5
	7. Lavatory	\$5
	8. Laundry Tray	\$5
	9. Urinal	\$5
	10. Bath Tub	\$5
	11. Hot Tub, Spa, Whirlpool	\$10
	12. High Pressure Boiler	\$25
	13. Drinking Fountain	\$5
	14. Floor Drain	\$5
	15. Sight Drain	\$5
	16. Sillcock	\$2
	17. Water Heater	\$5
	18. Wash Fountain	\$5
	19. Sump Pump	\$5
	20. Ejectors or Pump	\$5
	21. Water Softener	\$5
	22. Storm Sewer Conductor	\$5
	23. Backflow Prevention Device	\$5
	24. Sanitary Building Drain First 75 feet Over 75 feet	\$10 .35/ft
	25. Storm Building Drain First 75 feet Over 75 feet	\$10 .35/ft
	26. Manhole	\$10
	27. Catch Basin	\$5
	28. Water Service First 100 ft. lateral Over 100 ft. lateral	\$30 .35/ft
	29. Sanitary Building Sewer First 100 ft. lateral Over 100 ft. lateral	\$30 .35/ft

Replacement, Modifications and Misc. Items – cont.	Type of Fee, Permit or License	Fee
	30. Storm Building Sewer First 100 ft. lateral Over 100 ft. lateral	\$25 .35/ft
	31. Extension of House Drain Where Fixtures already Installed	\$25
	32. Other	
	Minimum Permit Fee	
	- Residential	\$30
	- Commercial	\$40
	Re-inspection Fee	\$25
	Failure to call for inspection	\$25
	Double Fees are due if work started before permit is issued	

**ELECTRICAL PERMIT SCHEDULE OF FEES  
EXHIBIT 3**

<b>New Building</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	Base Fee	\$40
	Plus (For all areas)	.04 per sq. feet
<b>Replacement, Modifications and Misc. Items</b>		
	1. Light, switch and convenience outlet	.40
	2. Power receptacle over 150 volts First 30 amps Over 30 amps	\$5 \$6
	3. Lighting fixtures-Incandescent	.40
	4. Tubular lamp such as florescent, per tube	.25
	5. Arc light, search light, floodlight, mercury light pole base and poles	\$3
	6. Temporary service and temporary wiring installation	\$25
	7. Service switch, each or alteration thereof First 200 amperes Over 200 amperes – additional per 100 amps or a fraction thereof	\$25 \$10/100 amps
	8. Range, oven, clothes dryer, dishwasher, disposal, water heater	\$5
	9. Refrigeration unit up to 5 HP plus 1.00 per HP over 5	\$5 min
	10. Residential gas burner, oil burner, electrical furnace	\$5
	11. Air conditional up to 5 ton plus 1.00 per ton over 5 ton	\$5
	12. Combination heating and air conditioning unit up to 5 ton Over 5 ton	\$10 \$20
	13. Feeder, subfeeder, and raceway – per 100 ampere capacity, or fraction thereof	\$5/100 amps
	14. Each motor, per HP or fraction thereof	.50/HP–1.00 min
	15. Dispenser – gasoline, fuel oil, permanent vending machines, and well pump	\$6
	16. Each generator, transformer, reactor, rectifier, capacitor, welder, converter and electric furnace	.50/kw

	17. Electric nit heating device (incl. remote Thermostat)	\$2
<b>Replacement, Modifications and Misc. Items</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	18. Dimmer and rheostats	\$2
	19. Swimming pool (electrical wiring and grounding)	\$25
	20. Sign – Florescent, neon or incandescent	\$15
	21. Strip lighting, plug-in strip, trolley duct wire way, gutter	.50 ft.
	22. Audible or visual electric signal or communication device	\$1
	23. Fans – Bath – Paddle and misc. under 1 HP	\$1
	24. Hydro Massage & Hot tubs	\$10
	25. Photo cell, clocks, smoke detectors	\$1
	26. Fire alarm system	\$15
	27. Exit lighting system	\$15
	28. Approved assembly's not included above and other's	\$25
	29. Other (Specify)	\$25
	Minimum Permit Fee	
	- Residential	\$30
	- Commercial	\$40
	Re-inspection Fee	\$25
	Failure to call for inspection	\$25
	Double Fees are due if work started before permit is issued	

**HEATING, VENTILATING & AIR CONDITIONING PERMIT SCHEDULE OF FEES  
EXHIBIT 4**

<b>New Building</b>	<b>Type of Fee, Permit or License</b>	<b>Fee</b>
	Base Fee	\$40
	Plus (For all areas)	.03 per sq. feet
<b>Replacement, Modifications and Misc. Items</b>		
	1. Gas, oil, electric and coal furnace and boiler	
	- One and two family First 150,000 BTU	\$15
	- Commercial First 150,000 BTU	\$25
	- All over 150,000 BTU	\$3/50,000 BTU
	2. Air conditioning	
	- One and two family	\$15
	- Commercial	\$25
	- All over 36,000 BTU	\$2/12,000 BTU
	3. Fireplace and wood burning stove	\$15
	4. Electric baseboard, wall unit and cabinet unit	\$1.25/KW
	5. Duct work alteration	\$20
	6. Other	
	Minimum Permit Fee	
	- Residential	\$30
	- Commercial	\$40
	Re-inspection Fee	\$25
	Failure to call for inspection	\$25
	Double Fees are due if work started before permit is issued	

**ALTOONA EMERGENCY SERVICES ANNUAL FIRE INSPECTION FEE SCHEDULE**

**EXHIBIT 5**

<p><b>RESIDENTIAL</b>  <b>(3 units or greater per building)</b>  <b>Apartment complexes, condominiums, hotels, motels, etc.</b>          (125 residential occupancies)</p>
3-25 Units= \$9.00 per unit
26-60 Units= \$360.00 total
61-100 Units=\$405.00 total
Over 100 units= \$450.00 total
<p><b>ADULT/CHILD DAY CARE &amp; FOSTER CARE</b>  <b>(State Licensed)</b>          (12 occupancies)</p>
1-8 occupants= \$30.00 total
9-20 occupants= \$51.00 total
21-40 occupants= \$99.00 total
Over 40 occupants= \$165.00
<p><b>HEALTH CARE FACILITIES</b>  <b>(Nursing Homes, CBRF's, RCAC's &amp; Assisted Living, etc.)</b>          (5 occupancies)</p>
\$7.50 per bed
<p><b>ASSEMBLY</b>  <b>(Taverns, night clubs, community halls, churches, etc.)</b>          (20 occupancies)</p>
1-50 occupants= \$60.00 total
51-100 occupants= \$105.00 total
Over 100 occupants= \$225.00
<p><b>COMMERCIAL</b>  <b>(Square footage)</b>  <b>(Mostly commercially zoned such as; merchantile, offices, storage, hazardous, etc.)</b>          (301 occupancies)</p>
Under 1,000 = \$25.00
1,001 - 2,000= \$45.00
2,001-10,000= \$75.00
10,001-25,000= \$120.00
25,001-50,000= \$150.00
50,001-100,000= \$180.00
100,001-250,000= \$225.00
250,001-500,000= \$300.00
Over 500,000= \$375.00

<b>INDUSTRIAL</b> <b>(Square footage and in an industrially zoned area)</b> (Unsure of number of occupancies, some now grouped with commercial)
Under 5,000= \$90.00
5,001-50,000= \$210.00
50, 001-100,000= \$300.00
100,0001-500,000= \$600.00
Over 500,000= \$900.00
<b>SCHOOLS</b> <b>(Square footage)</b> <b>(School District of Altoona [Pedersen Elementary, Altoona Middle School and Altoona High School combined as one], St Mary's School and Otter Creek Christian Academy)</b> (3 occupancies)
Under 1,000= \$45.00
1,001-10,000= \$90.00
10,001-50,000= \$150.00
50,001=100,000= \$300.00
100,001-500,000= \$450.00
Over 500,00= \$600.00

**Note: Businesses that have multiple buildings and/or large building facilities on one footprint, and the buildings are directly related to business operations, should have square footages combined for all structures and fees assessed based on the combined square footage numbers.**

## Chapter 3.12

### DESTRUCTION OF PUBLIC RECORDS

#### Sections:

- 3.12.010 Financial records—Destruction permitted when.**
- 3.12.020 Utility records—Destruction permitted when.**
- 3.12.030 Records generally—Destruction permitted when.**
- 3.12.040 Destruction of records—Notice to Historical Society required when.**
- 3.12.050 Destruction of records—Limitation.**

#### **3.12.010 Financial records—Destruction permitted when.**

City officers are empowered to destroy the following nonutility records under their jurisdiction after the completion of an audit by the Department of State Audit or an auditor licensed under Chapter 135 of the Wisconsin Statutes, but not less than seven years after payment or receipt of the sum involved in the applicable transaction:

- A. Bank statements, deposit books, slips and stubs;
  - B. Bonds and coupons after maturity;
  - C. Canceled checks, duplicates and check stubs;
  - D. License and permit applications, stubs and duplicates;
  - E. Pay rolls and other time and employment records of personnel included under the Wisconsin Retirement Fund;
  - F. Receipt forms;
  - G. Special assessment records;
  - H. Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (Prior code § 14.05(1))

#### **3.12.020 Utility records—Destruction permitted when.**

City officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit as provided above, but not less than two years after payment or receipt of the sum involved in the applicable transaction:

- A. Water, sewer, and electrical stubs and receipts of current billings;
- B. Customers' ledgers;
- C. Vouchers and supporting documents pertaining to charges not included in plant accounts;
- D. Other utility records after seven years with the written approval of the State Public Service Commission. (Prior code § 14.05(2))

#### **3.12.030 Records generally—Destruction permitted when.**

City officers are empowered to destroy the following records, but not less than seven years after the record was effective:

- A. Assessment rolls and related records, including board of review minutes;
- B. Contracts and papers relating thereto;
- C. Correspondence and communications;
- D. Financial reports other than annual financial reports;
- E. Insurance policies;
- F. Justice dockets;
- G. Oaths of office;

H. Reports of boards, commissions, committees and officials duplicated in the official city council minutes;

I. Resolutions and petitions;

J. Voter record cards. (Prior code § 14.05(3))

**3.12.040 Destruction of records—Notice to Historical Society required when.**

Prior to the destruction of any public records described above, at least sixty days' notice shall be given the State Historical Society. (Prior code § 14.05(4))

**3.12.050 Destruction of records—Limitation.**

This chapter shall not be construed to authorize the destruction of any public records after a period less than prescribed by statute or state administrative regulations. (Prior code § 14.05(4))

## Chapter 3.16

### TAX ROLL AND TAX RECEIPTS

#### Sections:

- 3.16.010**      **Aggregate tax amount to be stated on roll.**
- 3.16.020**      **Aggregate tax amount to be stamped on receipts.**

#### **3.16.010**      **Aggregate tax amount to be stated on roll.**

Pursuant to Section 70.65(2) of the Wisconsin Statutes, the city clerk, with the assistance of the city treasurer, shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person, firm or corporation against whom the tax is levied. (Prior code § 14.01(1))

#### **3.16.020**      **Aggregate tax amount to be stamped on receipts.**

Pursuant to Section 74.08(1) of the Wisconsin Statutes, in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such 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 receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes. (Prior code § 14.01(2))

## Chapter 3.18

### ROOM TAX

#### Sections:

- 3.18.010** Definitions.
- 3.18.020** Levy of tax—Rate.
- 3.18.030** Administration—Returns.
- 3.18.040** Permit—Application—Fee—Calendar vs. fiscal year.
- 3.18.050** Permit—Issuance—Display.
- 3.18.060** Permit—Revocation or suspension.
- 3.18.070** Successor's responsibility for tax payment.
- 3.18.080** Office audit determination.
- 3.18.090** Field audit determination.
- 3.18.100** Failure to file return—Estimate and penalty.
- 3.18.110** Interest rate.
- 3.18.120** Delinquent returns—Fee.
- 3.18.130** Negligence—Tax evasion—Incorrect returns.
- 3.18.140** Security deposit.
- 3.18.150** Record keeping.
- 3.18.160** Confidentiality—Who may have access to information.
- 3.18.170** Confidentiality—Responsibility of administrators.
- 3.18.180** Violation—Penalty.

#### **3.18.010** Definitions.

In this chapter:

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, lodginghouses, roominghouses, summer camps, apartment hotels, resort lodges and cabins and other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of one month or more and accommodations furnished by any hospitals, sanitariums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

C. “Transient” means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. (Ord. 6A-93 (part), 1993)

#### **3.18.020** Levy of tax—Rate.

Pursuant to Wisconsin Statutes, Section 66.75, a tax is imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotel keepers, 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 a rate of seven percent of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2)(a). (Ord. 6A-93 (part), 1993)

**3.18.030 Administration—Returns.**

This chapter shall be administered by the city clerk and/or city treasurer. The tax shall be paid, and a return filed, with the city clerk and/or city treasurer on either a monthly or annual basis as follows:

A. Monthly Returns. If the total estimated annual room taxes will exceed six hundred dollars; or if the total room taxes for the previous year exceeded six hundred dollars, monthly returns and payment of the tax shall be required. The tax return shall be due on the thirtieth day of the month next succeeding the month for which the tax is imposed. Such return shall show the gross receipts of the preceding month from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the city clerk and/or city treasurer deems necessary.

B. Annual Returns. If the total estimated annual room tax will be less than six hundred dollars, or if the total room tax for the preceding year was less than six hundred dollars, the tax can be paid, and the return filed, on an annual basis. Payment of the tax and filing of the return shall be made within thirty days of the close of the fiscal year or calendar year as selected under Section 3.18.040. The annual return shall be in the form as provided by the city clerk and/or city treasurer.

C. All 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 clerk and/or 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. For reporting the room tax and the accounting connected therewith, those furnishing such rooms and lodging may deduct two percent of the room tax payable each month as administration expenses, provided that payment of the tax is not delinquent. (Ord. 12A-94 (part), 1994; Ord. 6A-93 (part), 1993)

**3.18.040 Permit—Application—Fee—Calendar vs. fiscal year.**

Every person furnishing rooms or lodging under Section 3.18.020 shall file with the city clerk an application for a permit 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 of two dollars for each permit. The permit is valid until such time as the business transfers ownership or is suspended or revoked.

At the time of application, any party that believes it will be paying taxes and filing returns on an annual basis pursuant to Section 3.18.030(B), shall elect to file such annual return on a calendar year or fiscal year basis. (Ord. 12A-94 (part), 1994; Ord. 6A-93 (part), 1993)

**3.18.050 Permit—Issuance—Display.**

After compliance with Sections 3.18.040 and 3.18.140 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. 6A-93 (part), 1993)

**3.18.060 Permit—Revocation or suspension.**

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/she is satisfied that the former holder of the permit will comply with the provisions of this chapter. A fee of two dollars shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked. (Ord. 6A-93 (part), 1993)

**3.18.070 Successor's responsibility for tax payment.**

If any person liable for any amount of tax under this chapter sells his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the city treasurer that it has been paid or a certificate stating that no amount is due. If said successors or assigns fail to withhold such amount of tax from the purchase price as required, they shall become personally liable for payment of the amount required to be withheld by him. (Ord. 6A-93 (part), 1993)

**3.18.080 Office audit determination.**

The city treasurer may, by office audit, determine the tax required to be paid to the city or the refund due 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. One or more such office audit determinations may be made of the amount due for any one or for more than one period. (Ord. 6A-93 (part), 1993)

**3.18.090 Field audit determination.**

The city treasurer may, by field audit, determine the tax required to be paid to the city of the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the city treasurer's possession. The city treasurer is authorized to examine and inspect the books, records, memoranda, and property of any person in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the city treasurer from making a determination of tax at any time. (Ord. 6A-93 (part), 1993)

**3.18.100 Failure to file return—Estimate and penalty.**

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 3.18.020. 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 or may come into his/her 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 ten percent thereof. One or more such determinations may be made for one or more than one period. (Ord. 6A-93 (part), 1993)

**3.18.110 Interest rate.**

All unpaid taxes under this chapter shall bear interest at the rate of one percent per month 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 one percent per month from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the date due 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. 6A-93 (part), 1993)

**3.18.120 Delinquent returns—Fee.**

Delinquent tax returns shall be subject to a ten dollar late fee. The tax imposed by this chapter shall become delinquent if not paid:

A. In the case of a timely filed return, within thirty days after the due date of the return, or within thirty days after the expiration of an extension period if one has been granted;

B. In the case of no return filed or a return filed late, by the due date of the return. (Ord. 6A-93 (part), 1993)

**3.18.130 Negligence—Tax evasion—Incorrect returns.**

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. 6A-93 (part), 1993)

**3.18.140 Security deposit.**

In order to protect the revenue of the city, the city treasurer may require any person liable for the tax imposed by this chapter to place with the city, before or after a permit is issued, such security not in excess of five thousand dollars as the city treasurer determines. If any taxpayer fails or refuses to place such security, the city treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this chapter, the city treasurer may, upon ten days' notice, recover the taxes, interest and penalties from, the security placed with the city treasurer by such taxpayer. No interest shall be paid or allowed by the city to any person for the deposit of such security. (Ord. 6A-93 (part), 1993)

**3.18.150 Record keeping.**

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. (Ord. 6A-93 (part), 1993)

**3.18.160 Confidentiality—Who may have access to information.**

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:

A. The person who filed the return;

B. Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue;

C. Officers, employees, or agents of the city department of finance;

D. Such other public officials of the city, when deemed necessary;

E. Any person who is deemed by the city attorney to be entitled to access to said records under state or federal law, but only after said person has complied with all requirements of said law, and only after the city attorney has given his/her written opinion regarding that person's right to such access. (Ord. 6A-93 (part), 1993)

**3.18.170 Confidentiality—Responsibility of administrators.**

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 on 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 Section 3.18.160. (Ord. 6A-93 (part), 1993)

**3.18.180 Violation—Penalty.**

Any person who is subject to the tax imposed by this chapter who fails to obtain a permit is required in Section 3.18.040, 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 violates any other provision of this chapter, shall be subject to a forfeiture not to exceed two hundred fifty dollars. Each day, or portion thereof, that such violation continues constitutes a separate offense. (Ord. 6A-93 (part), 1993)

## Chapter 3.20

### TREASURER'S BOND

#### Sections:

**3.20.010**      **Eliminated.**

**3.20.020**      **City liable for default of tax payments.**

#### **3.20.010**      **Eliminated.**

The city elects not to give the bond on the city treasurer provided for by Section 70.67(1) of the Wisconsin Statutes. (Prior code § 14.02(1))

#### **3.20.020**      **City liable for default of tax payments.**

Pursuant to Section 7.67(2) of the Wisconsin Statutes, the city shall be obligated to pay, in case the city treasurer shall fail to do so, all state and county taxes required by law to be paid by such city treasurer to the county treasurer. (Prior code § 14.02(2))

## Chapter 3.24

### SPECIAL ASSESSMENTS

#### Sections:

- 3.24.010 Authority—Intent.
- 3.24.020 Definitions.
- 3.24.030 Local improvement project—Initiation.
- 3.24.040 Local improvement project—Resolution—Preliminary.
- 3.24.050 Local improvement project—Director of public works' report.
- 3.24.060 Public hearing—Notice.
- 3.24.070 Public hearing—Waiver.
- 3.24.080 Public hearing—Final resolution.
- 3.24.090 Local improvement project—Resolution—Final.
- 3.24.100 Deferred assessments.
- 3.24.110 Reopening assessments.
- 3.24.120 Appeal procedure.
- 3.24.130 Minimum time frame.
- 3.24.140 Collection procedure.
- 3.24.145 Penalty—Delinquent property taxes.
- 3.24.150 Street construction.
- 3.24.160 Utility improvements.
- 3.24.170 Storm sewers.
- 3.24.175 Transition period.
- 3.24.180 Trees and plantings.
- 3.24.190 Street lights.
- 3.24.200 Federal, state or county aid.

#### **3.24.010 Authority—Intent.**

A. This chapter is adopted pursuant to § 66.0701(1), Wis. Stats., to establish rules and regulations regarding the making of special assessments against property benefitted by the installation of public works or improvements. The provisions contained in § 66.0703, Wis. Stats., are incorporated herein by reference to the extent allowed by § 66.0701, Wis. Stats. (Ord. 7C-04 (part), 2004)

B. This chapter is intended to outline special assessment policies for the city. Supplementary information has been included to provide information to the property owner and to serve as an aid to city officials in assessment procedures, policies, hearings, notices and payments. (Ord. 9 (part), 1977)

#### **3.24.020 Definitions.**

For purposes of this chapter, the following definitions shall apply:

A. Abutting Property. “Abutting property” means property making contact with another object or parcel of land.

B. Area Assessment. “Area assessment” means an assessment levied upon property in a limited and determinable area, as opposed to an assessment of property abutting on a particular work or improvement.

C. Block. “Block” means a section of street from one intersection to another or from intersection to the end of a cul- de-sac or dead-end street.

D. Building Setback. “Building setback” means the minimum horizontal distance between the line of a structure and the nearest specified property line as required by local zoning ordinance.

E. City—City Council. “City” means the city of Altoona; “city council” means the city council of the city of Altoona.

F. Corner Lot. “Corner lot” means a lot with adjacent sides fronting on streets with the frontage on the two streets equal to approximately fifty percent of the perimeter of the lot.

G. Dwelling Unit. “Dwelling unit” means a self-contained place of residence, comprising the usual kitchen, bath and sleeping facilities.

H. Frontage. “Frontage” means that portion of a parcel of land which lies immediately adjacent to a public street or public improvement.

I. Frontage, Side. On corner lots, “side frontage” means the long side of the lot adjacent to the street.

J. Frontage, Rear. On lots having frontage on two streets on opposite sides, “rear frontage” means the side at the rear of the lot, house or future structure.

K. Irregular-shaped Lots. “Irregular-shaped lot” means any lot which cannot be classified as square or rectangular in shape, including lots with more or fewer than four sides.

L. Lot. “Lot” means a parcel of land occupied or used, or intended for occupancy or use, for a purpose permitted in the local zoning ordinance which abuts on a public street, and is of sufficient size to provide the area required by the local zoning ordinance.

M. Lot Division. “Lot division” means the dividing of a parcel of land into two lots or parcels either of which is for the purpose of sale or building development.

N. Sewer Lateral. “Sewer lateral” means a sanitary sewer connecting a single property or building with the sewer main.

O. Sewer Main. “Sewer main” means a sanitary sewer eight inches in diameter or larger installed within a public easement or right-of-way for the purpose of serving adjacent properties.

P. Street. “Street” means a right-of-way dedicated, used or held for use for public travel which affords a means of access to abutting property.

Q. Subdivision. “Subdivision” means a division of a lot, parcel or tract of land by the owner thereof or his agent for the purpose of sale or of building development, where:

1. The act of division creates two or more parcels or building sites of one and one-half acres each or less in area.

R. Water Lateral. “Water lateral” means a water line connecting a single property or building to a water main.

S. Water Main. “Water main” means a water line six inches or more in diameter installed within a public easement or right-of-way for the purpose of serving adjacent properties. (Ord. 3B-83, 1983; Ord. 9 (part), 1977)

### **3.24.030 Local improvement project—Initiation.**

A. Public improvements, such as water mains, sanitary sewers, and street improvements, can be initiated in several ways.

1. First, property owners so desiring can file a petition requesting an improvement with the city clerk. These petitions must be on file by September 30th in order to be considered in the budget for the following year. The amount of construction is limited within the budget of the city and additional work must be delayed until funds are available. Normally, the city council approves petitions which are signed by over fifty percent of the property owners or by property owners who own over fifty percent of the frontage abutting the proposed improvement. The city council does, however, have authority to reject any petition.

2. The second method of initiating a public improvement requires action by the city council. Whenever the city council determines that the municipality should undertake a specific improvement, it may order such an improvement and assess some or all of the cost to the property benefitted under Section 66.60 of the Wisconsin Statutes.

B. Subdivisions shall not be financed by special assessment financing. (Ord. 6C-84 (part), 1984; Ord. 11C-81, 1981; Ord. 28 (part), 1978; Ord. 9 (part), 1977)

**3.24.040 Local improvement project—Resolution—Preliminary.**

A. Whenever a project is initiated, either by petition of the abutting property owners or ordered by action of the city council, and the cost is to be assessed in part or in whole to the abutting property, the city council must adopt a preliminary resolution.

B. The preliminary resolution declares the city's intention to exercise its power of assessment under Section 66.60 of the Wisconsin Statutes for a given municipal purpose.

1. This preliminary resolution must contain the following information:

a. A general description of the contemplated purpose of the assessments, such as for street improvements, sanitary sewers, water mains, etc.;

b. The limits of the proposed assessment district;

c. The number of installments in which the assessments may be paid, or a statement that the number of installments will be determined at the public hearing on the levy; and

d. A direction to the public works director or other proper municipal officer to make a report on the proposed work or improvement and the proposed assessments.

2. The following additional information is optional:

a. The preliminary resolution may also limit the proportion of the cost of the improvement which is to be assessed to property owners;

b. The preliminary resolution may also set the time and date for the public hearing; however, this is normally done after the city clerk has received and has on file the report of the director of public works. At this time the city clerk will notify the city council and a public hearing date can be set.

C. A sample preliminary resolution is shown as Exhibit A, appended to the ordinance codified in this chapter, which is on file in the office of the city clerk. (Ord. 12A-95 (part), 1995; Ord. 11B-81, 1981; Ord. 9 (part), 1977)

**3.24.050 Local improvement project—Director of public works' report.**

A. Following adoption of the preliminary resolutions, the owner of the proposed development shall have prepared a report on the proposed improvement and assessments in accordance with Section 66.60 (3) of the Wisconsin Statutes. This report shall be submitted to the public works director or other proper municipal officer for review and should include the following information:

1. Preliminary or final plans and specifications;

2. An estimate of the total cost of the proposed improvement;

3. Proposed assessment schedules.

B. Section 66.60 (5) of the Wisconsin Statutes provides that the cost of the work may include direct and indirect costs which may reasonably be attributed to the improvement. Such costs may include damages resulting from the work, interest on bonds or notes issued in anticipation of assessment collection, a reasonable charge for services of the city administrative staff and the cost of architectural, engineering and legal services.

C. Although the project cost estimate is not binding on the municipality for the purpose of final assessment, the public works director or other proper municipal officer will attempt to come reasonably close to the final cost. If more than one improvement is undertaken at the same time, the report of the director of public works should list the separate assessments for each and compute the total assessment in a separate column.

D. The assessment schedule shall include a listing of all property within the assessment district. If the assessment district includes state or federal property not subject to special assessments, this property should be listed in the regular manner showing the assessment. After the final assessment is made, these assessments will be paid by the city. The property of the state, except that held for highway right-of-way

purposes shall be in all respects subject to special assessments for local improvements. The method of collection of these assessments is outlined in Section 66.64 of the Wisconsin Statutes.

E. Substantially all public property, utility property and corporate property is subject to special assessments for local improvements as determined by the local governing body under Section 66.64 of the Wisconsin Statutes. This does not apply to state property held for right-of-way purposes or the rights, easements or franchises of railroads, telegraph, telephone or electric light or power companies to operate and maintain their systems in public streets, parks or highways. Special procedures apply to assessments levied against railroads for improvements of streets. These procedures are set forth in Section 66.694 of the Wisconsin Statutes, and are not included in this chapter.

F. Upon completion, the report must be on file in the city clerk's office and open to public inspection. Upon receipt of the report of the director of public works, the city clerk must notify the city council in order that they may set a date for the public hearing. The preliminary resolution may set the date for public hearing or authorize the city clerk to do so.

G. A sample report of the director of public works is appended to the ordinance codified in this chapter as Exhibit B, and is on file in the office of the city clerk for reference. (Ord. 12A-95 (part), 1995; Ord. 9 (part), 1977)

### **3.24.060 Public hearing—Notice.**

A. A copy of the notice of public hearing must be published at least once in the official newspaper. The notice must be published at least ten days, but not more than forty days, before the time set for the hearing.

B. In addition, the statutes require that the city clerk mail a copy of the notice to every interested person whose post office address is known or can be reasonably ascertained at least ten days prior to the hearing. It will usually be sufficient to mail notices to owners as shown on the tax roll.

C. The notice of public hearing should include the following information:

1. A statement of the nature of the proposed improvement;
2. A description of the general boundary lines of the proposed assessment district, including, to the discretion of the governing body, a small map of the district;
3. The time and place at which the report of the director of public works may be inspected; and
4. The time and place of the hearing.

D. A sample notice of public hearing is shown in Exhibit C, appended to the ordinance codified in this chapter, which is on file in the office of the city clerk. (Ord. 12A-95 (part), 1995; Ord. 9 (part), 1977)

### **3.24.070 Public hearing—Waiver.**

A. Section 66.60 (18) of the Wisconsin Statutes specifically authorizes the use of waivers of special assessment notices and hearings required by Section 66.60. If all owners of any interest in the affected property sign such waivers, the city council may eliminate the report of the director of public works, the publishing of the notice and the public hearing.

B. The city council should, however, adopt a modified preliminary resolution describing the purpose of the assessments, the limits of the assessment district and the number of installments in which the assessments may be paid. In addition, the city council must adopt a final resolution setting forth the schedule of assessments in order to fix the time when each assessment becomes a lien upon the property assessed.

C. A sample waiver of notice and hearing has been shown as Exhibit D, appended to the ordinance codified in this chapter, which is on file in the office of the city clerk. Property owners desiring to use this form may obtain them at the office of the city clerk and they should be filed prior to city council's adoption of a preliminary resolution. (Ord. 12A-95 (part), 1995; Ord. 9 (part), 1977)

### **3.24.080 Public hearing—Final resolution.**

A. At the public hearing, the city council should hear all complaints or comments on the proposed improvement assessment. If so authorized by prior rule, the comments may be made in writing and read by the city clerk at the hearing.

B. After the public hearing, the city council may approve, disapprove or modify the report of the director of public works or may re-refer it to the public works director or other proper municipal officer who prepared it, with directions for additions or alterations which may be deemed necessary to accomplish a fair and equitable assessment. (Ord. 12A-95 (part), 1995; Ord. 9 (part), 1977)

### **3.24.090 Local improvement project—Resolution—Final.**

When the city council decides to proceed with the work, it must approve the plans and specifications and adopt a final resolution directing that the work be carried out and payment made in accordance with the report as finally approved. The final resolution should prescribe the number and terms of the annual installments in which the assessments are to be collected.

The city clerk must publish the final resolution for the improvement. Upon publication in the official newspaper, the work or improvement is deemed legally authorized. The final resolution must be published as a Class I notice and include installment assessments in accordance with Section 66.54 (e) of the Wisconsin Statutes. In addition, a copy of the final resolution must be mailed to each interested person whose address is known or can be obtained with reasonable diligence.

A sample final resolution has been shown as Exhibit E, appended to the ordinance codified in this chapter, which is on file in the office of the city clerk. A certification of final levy of special assessments is shown as Exhibit F. (Ord. 9 (part), 1977)

### **3.24.100 Deferred assessments.**

A. If the city council wishes to postpone the due date of special assessments while no use of the improvement is made, it should state the terms and conditions of such postponement in the final resolution.

B. If such deferment is granted, it shall be deferment of principal only; the property owner must make yearly payments of the interest on the principal, which consists of the city's current interest rate plus two percent per year if general obligation bonds are used. If B bonds are used, it will be at the closest full percent plus administrative costs.

C. The period of deferment may not exceed ten years from the date of the final resolution, except where annual installment payments are authorized.

D. Any such special assessments shall be a lien against the property from the date of the levy, and shall be paid in full before or at the time of transfer or sale of the property. (Ord. 7E-83 (part), 1983; Ord. 11D-81, 1981; Ord. 9 (part), 1977)

### **3.24.110 Reopening assessments.**

A. If, after completion of the project or receipt of bids, the cost is found to vary materially from the estimates, the assessment proceeding may be reopened by giving notice and holding a public hearing similar to the original notice and hearing.

B. After the hearing, the city council must pass a resolution amending, confirming or cancelling the prior assessment. This resolution must be published and mailed to all interested persons in the same manner as the original final resolution.

C. If the cost is less than estimated, the city council must reduce each assessment proportionately. No notice or hearing is required to reduce an assessment. Excess payments or installments may be refunded or applied to reduce succeeding installments. (Ord. 9 (part), 1977)

**3.24.120 Appeal procedure.**

A. A person having an interest in a parcel of land affected by a determination of the City Council under this chapter may, within 40 days after the date of the notice or of the publication of the final resolution, whichever is later, appeal the determination to the circuit court. It shall be a condition to the maintenance of any appeal that any assessment appealed from or any installment of such assessment shall be paid when the assessment or installment becomes due. If there is a default in making such payment, the appeal shall be dismissed. Such 40-day limitation shall not apply to an appeal based upon fraud or latent defects in the construction of the improvement for which an assessment is levied and which are discovered after completion of the project. (Ord. 7C-04 (part), 2004)

B. A notice of appeal must be served upon the city clerk, and a surety bond in the sum of one hundred fifty dollars must be posted guaranteeing prosecution of the appeal and payment of costs awarded against the appellant.

C. On appeal, the court may confirm, annul or modify any special assessment. (Ord. 9 (part), 1977)

**3.24.130 Minimum time frame.**

A. The minimum time frame for assessment procedures, pursuant to Wisconsin Statutes Sections 66.29 and 66.60, shall be as shown in the following graph:

graph

B. The adoption of the preliminary resolution, the public hearing and the adoption of the final resolution are completed at the regular sessions of the city council, which meets the second week of each month. The publication of all resolutions and the notice of public hearing must be in compliance with Wisconsin Statutes. (Ord. 9 (part), 1977)

**3.24.140 Collection procedure.**

A. Special assessments levied under any statute or for any purpose become a lien upon the property from the date of final determination by the city council in favor of the municipality or the owner of any assessment certificate, bond or other document issued by the municipality. Delinquent special assessment payments or installments shall be collected in the same manner as delinquent real estate taxes, pursuant to Wisconsin Statutes Section 66.60(15).

B. The city will accept special assessments paid in one lump sum, within thirty days after the certification of final levy of special assessments has been mailed to affected property owners, or in ten annual installments. If the installment method of payment is chosen by the property owner, the property owner must pay one-tenth of the original principal assessment each year, together with all interest accumulated for that year. Interest on special assessments shall be equal to two percent plus the interest the city paid on the bond issue for the given project, or, if bonding is not used for the project, then annual interest shall equal two percent plus the interest rate the city would be charged for general borrowing on the date of completion of the project.

C. Upon conveyance, by deed or recorded land contract, of any property subject to a special assessment which is authorized to be paid in installments and which has been placed on the tax roll, the entire amount of special assessments then outstanding shall be immediately due and payable and shall be not assumed by the purchaser of the property. In the event of nonpayment, the entire outstanding special assessment balance shall be placed on the next ensuing tax roll and collected in the same manner as taxes upon real estate. Following such a conveyance, the city treasurer shall make appropriate modifications to the city's special assessment roll and records to reflect such change.

D. Subsection C shall not apply to any conveyance:

1. Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded;
2. Pursuant to mergers of corporations;
3. By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration of cancellation, surrender or transfer of capital stock between parent and subsidiary corporations;
4. Between husband and wife, parent and child, step-parent and step-child, parent and son-in-law or parent and daughter-in-law for nominal or no consideration;
5. Between agent and principal or from a trustee to a beneficiary without actual consideration;
6. Solely in order to provide or release security for a debt or obligation except as required by Wisconsin Statutes;
7. By will, descent or survivorship;
8. Pursuant to or in lieu of condemnation;
9. Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract;
10. Between a corporation or partnership and its shareholders or partners if all of the stock is owned by, or all the partners are, spouses or lineal ascendants or decedants of each other, if the transfer is for no consideration except stock of the corporation or an interest in the partnership and if, in the case of transfers from corporations, the corporation owned the property for at least three years;
11. To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt from this section;

12. If the city council, upon affirmative recommendation of the finance committee, finds that a specific exception is in the city's best interests, and formally grants an exception. (Ord. 2A- 98, 1998; Ord. 2A-90, 1990; Ord. 9 (part), 1977)

**3.24.145 Penalty—Delinquent property taxes.**

A.Pursuant to the authority of Wisconsin Statutes Section 74.80(2), the city imposes a penalty of .5 percent per month or fraction of a month, in addition to the interest prescribed by Wisconsin Statutes Section 74.80(1), on all overdue or delinquent personal property taxes retained for collection by the city or eventually charged back to the city by the county for purposes of collection under Wisconsin Statutes Section 74.31.

B.This penalty of .5 percent per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent on the effective date of the ordinance codified in this section or which subsequently become overdue or delinquent. (Ord. 10C-83, 1983)

**3.24.150 Street construction.**

A.Improvement Categories.

1. Right-of-way. No street will be improved unless a minimum sixty-six-foot right-of-way has been established, except that the city council may approve the improvements of frontage roads with sixty-foot right-of-way. Street rights-of-way accepted by the city prior to enactment of these requirements may be improved with rights-of-way of less than sixty-six feet.

2. Grading and Gravel.

a. When requested, the city will grade and gravel streets in units of one block or more.

b. Assessments are levied for the cost incurred by the city in the construction of a standard residential street to a maximum width of thirty-six feet, face to face of curb. If a street less than thirty-six feet wide is constructed, the actual construction cost is used in determining the assessment. If a street greater than thirty-six feet wide is constructed, the city assumes the additional cost for the extra width. Street grades will be established by the director of public works prior to any improvements, with ten percent being the maximum slope and 0.3 percent the minimum slope for streets, and fifteen percent the maximum driveway slope.

c. Assessable items include clearing and grubbing, preservation of trees and monuments, removal, excavation and disposal, stabilization of base material, fill material required, base course, surface treatment applied at the time of construction, required restoration and all items necessary to complete the work, including related engineering and administrative costs.

3. Curb and Gutter.

a. Curbs and gutters shall be installed in units of one block or more on both sides of the street. Adequate storm sewers and surface water drainage shall be provided before curbs and gutters are installed.

b. Assessments shall be levied against the cost incurred by the city for the construction of standard concrete curbs and gutters.

c. Assessable items include all excavation, base materials, concrete, steel reinforcement, backfill material, restoration work and all items necessary to complete construction including related engineering and administrative costs.

4. Seal or Slurry Coating.

a. The city assumes all cost to seal or slurry coat. (Ord 3A-11, 2011)

5. Asphalt Paving.

a. The city will approve paving streets as requested, providing all underground improvements and curb and gutter have been installed and the improvement is installed in units of one block or more.

b. Assessments shall be levied against the cost incurred by the city in surfacing up to a maximum thirty-six foot wide street with asphalt pavement, except for the cost of the pavement itself, which shall be paid for by the city and is not assessable. If a street less than thirty-six feet wide is surfaced, actual cost is used in determining the assessment rate. If a street greater than thirty-six feet is surfaced, the city assumes the additional cost of extra width.

c. Assessable items include final grading, adjustments of manholes, inlets or other utilities within the street, any required restoration work, and all costs necessary to complete construction including related engineering and administrative costs.

#### 6. Driveways and Sidewalks.

a. Driveways and sidewalks installed as a part of an improvement project shall be assessed as part of that project. Sidewalks shall be assessed for the total cost incurred by the city.

b. Assessable items include all excavation, base material, concrete, backfill materials, restoration work and any items required to complete construction including related engineering and administrative costs.

c. Property owners wishing to install driveways and sidewalks in areas not under construction or planned for construction may request to do so to the street superintendent. All construction completed by this method shall be done in accordance with approved city standards after grades and alignment have been set by the city engineer.

d. Any exceptions to the sidewalk ordinance shall be done at the time the plat is accepted by the council.

e. Existing driveway approaches will be replaced with the same type of materials existing before the project, with no assessment. If the property owner desires to upgrade his driveway approach, the property will be assessed for the additional cost involved.

#### B. Assessment Determination.

1. Assessments levied for upgraded driveway approaches shall be made to the property served by the driveway for actual costs incurred by the city for such upgrading.

2. Assessments levied for seal or slurry coat shall be made to adjacent property for total actual costs incurred by the city. The assessment shall be determined by dividing the total actual costs incurred by the city by the total frontage of all adjacent property.

3. Assessments levied for sidewalks shall be made to adjacent property for total actual costs incurred by the city. The assessment shall be determined by dividing the total actual costs incurred by the city by the total footage of all adjacent property. The cost of curb ramps as required by Wisconsin Statutes Section 66.616 shall be borne by the city.

4. Assessments levied for other street improvements, including grading and graveling, curb and gutter, and asphalt paving, shall be determined by using the actual cost and the frontage in feet abutting the improvement with the following exceptions:

a. Lots with Rear Frontage. Where lots front on two streets on opposite sides, but do not classify as a corner lot, are not of sufficient depth to be divided into two lots of reasonable size, or have a dwelling located on the property so as to prevent such a division, the assessable frontage shall be one hundred percent of the first side, and twenty percent of the second side. If the lot can be divided into two lots based upon the local zoning ordinance, the assessment shall be one hundred percent of both sides.

b. Corner Lots. If street improvements are installed on either side of a corner lot first, and if those previous street improvements resulted in special assessment(s) being levied against the lot, then the following credits shall be given when the second side is improved and specially assessed, provided that the prior improvements were done within thirty years of the time the second side is improve, as applicable:

i. Special assessments for the first side to be improved and specially assessed on a corner lot shall be for one hundred percent of the frontage of that side.

ii. If street improvements are installed on a side of the lot after street improvements have already been installed and specially assessed for the other side of the lot, then the special assessment for the second side shall be given credit(s) for up to sixty-six feet for the frontage specially assessed in the earlier project. The credit(s) will be given on a front foot basis (i.e., for every foot previously assessed on the first side, a foot will be deleted on the second side, up to a maximum of sixty-six feet). The credit shall be given only for the items of street improvements previously specially assessed (e.g., if the first side had previously been specially assessed for curb and gutter, but not for paving, then the credit given to the second side shall be limited to a credit for curb and gutter, but not paving, in the later project).

iii. If both sides are improved at the same time, then a credit shall be calculated and applied in such a way as to result in a net credit comparable to the credit which would have been given if the sides had not been improved at the same time.

iv. If the Altoona Municipal Code does not clearly provide for calculations of credits for irregularly shaped lots, then the city council shall have the power to review the matter and give any credits it deems appropriate.

c. Irregular-Shaped Lots. Lots which have frontage of twenty percent more or twenty percent less than the average width of the lot shall be measured at the building setback line parallel to the street.

If lots exist with little or no actual frontage abutting the improvement but direct benefits are realized from the improvement, the lot shall be assessed for the minimum lot width as required by local zoning ordinance for that particular land use.

On cul-de-sacs, the cost of the improvements shall not be assessed on a front frontage basis per lot, but rather the total cost of the improvements shall be divided between the total number of lots benefitted.

5. Existing driveway approaches will be replaced with the same type of materials existing before the project, with no assessments. If the property owner desires to up-grade his driveway approach, said property will be assessed for the additional cost involved.

C. Special Credit for Unused Portion of Life of Existing Street, Driveway Approach and Curb and Gutter. For purposes of this subsection, it shall be presumed that the life of each street surface, driveway approach and curb and gutter shall be thirty years. In the event that any street surface, driveway approach and curb and gutter shall be replaced before it is thirty years old, a special credit shall be given on the portion of special assessments for the street reconstructions. That special credit shall be calculated on a prorated basis for the unused portion of the thirty-year life of the old street surface, driveway approach and curb and gutter. For example, if a street surface is reconstructed in twenty years, the portion of special assessments for street reconstruction shall be reduced by one-third. (Ord. 9B-97 (part), 1997; Ord. 3C-96 §§ 1—6, 1996; Ord. 3A-91 (part), 1991; Ord. 90-89 (part), 1989; Ord. 9B-83, 1983; Ord. 9A-83, 1983; Ord. 1E-82, 1982; Ord. 1C-82, 1982; Ord. 1B-82, 1982; Ord. 9 (part), 1977)

### **3.24.160 Utility improvements.**

#### **A. Sanitary Sewers and Water Mains.**

##### **1. Sanitary Sewers.**

a. Extensions of sanitary sewers shall be in units of one block or more, when it is determined by the city council to be in the best interest of the public or necessary for public health and safety.

b. Assessments shall be levied against the cost incurred by the city for the installation of an eight-inch sanitary sewer. If a sewer larger than eight inches is installed, the city assumes the additional cost.

c. Assessable items include the sewer main, manholes, trenching, backfill, compaction, restoration and all other items necessary to complete construction and including related engineering, legal and administrative costs.

d. For purposes of this subsection, it shall be presumed that sanitary sewers have a life of seventy-five years. In the event that any sanitary sewer is replaced before it is seventy-five years old, a special credit shall be given on the portion of special assessments for sanitary sewer reconstruction. That special

credit shall be calculated on a prorated basis for the unused portion of the seventy-five-year life of the old sanitary sewer. For example, if a sanitary sewer is reconstructed in fifty years, the portion of special assessments for sanitary sewer reconstruction shall be reduced by one-third.

e. The cost of replacing sewage pumping stations and forcemains, or for constructing sewage pumping stations and forcemains to serve areas of the city that are already developed, shall be paid for by the city.

Any sewage pumping stations or forcemains required to be built as part of a subdivision development shall be paid for by the developer of the subdivision in accordance with the provisions of Chapter 3.28 of the Altoona Municipal Code.

## 2. Water Mains.

a. Extensions of water mains shall be in units of one block or more, when it is determined by the city council to be in the best interest of the public or necessary for public hearing and safety. Extensions and construction of water mains shall be in accordance with the rules of the water utility.

b. Assessments shall be levied against the cost incurred by the city for the installation of an eight-inch diameter water main. If a water main larger than eight inches is installed, the city assumes the additional cost. If a water main less than eight inches is installed, the actual cost will be used to determine the assessment.

c. Items which are assessable include mains, valves, fittings, trenching, backfill, compaction, restoration work and all other items necessary to complete the work, including related engineering and administrative costs. When valves and fittings are required on a water main larger than eight inches, the assessable cost for such items will be reduced to those used on eight-inch water main, with the city assuming the difference in cost. When valves and fittings are required on a water main smaller than eight inches, the actual cost will be used. (1A-02, 2002)

d. The city will assume the cost of hydrant construction and materials.

e. For purposes of this subsection, water mains shall be presumed to have a life of seventy-five years. In the event that any water main is replaced before it is seventy-five years old, a special credit shall be given on the portion of special assessments for water main reconstruction. That special credit shall be calculated on a prorated basis for the unused portion of the seventy-five-year life of the old water main. For example, if a water main is reconstructed in fifty years, the special assessments for reconstruction shall be reduced by one-third.

3. Assessment Determinations. Assessments for sanitary sewer and water main extensions shall be determined using the frontage in feet abutting the improvement with the following exceptions:

a. Lots with Rear Frontage. Where lots front on two streets on opposite sides but do not classify as a corner lot, are not of sufficient depth to be divided into two lots of reasonable size, or have a dwelling located on the property so as to prevent such a division, the assessable frontage shall be one hundred percent of the first side and twenty percent of the second side. If the lot can be divided into two lots based upon the local zoning ordinance the assessment shall be one hundred percent of both sides.

b. Corner Lots. If sewer and water improvements are installed on either side of a corner lot first, and if those previous sewer and water improvements resulted in special assessment(s) being levied against the lot, then the following credits shall be given when the second side is improved and specially assessed, provided that the prior improvements were done within seventy-five years of the time the second side is improved, as applicable:

i. Special assessments for the first side to be improved and specially assessed on a corner lot shall be for one hundred percent of the frontage of that side.

ii. If sewer and water improvements are installed on a side of the lot after sewer and water improvements have already been installed and specially assessed for the other side of the lot, then the sewer and water special assessment for the second side shall be given credit(s) for the frontage specially assessed in the earlier project, except as outlined in v. below. The credit(s) will be given on a front foot basis (i.e., for every foot, previously assessed on the first side, a foot will be deleted on the second side). The credit shall be given only for the items of sewer and water improvements previously specially

assessed (e.g., if the first side had previously been specially assessed for water, but not for sewer, then the credit given to the second side shall be limited to a credit for water, but not sewer, in the later project).

iii. If both sides are improved and specially assessed for the first time at the same time, then a credit shall be calculated and applied in such a way as to result in a net credit comparable to the credit which would have been given if the sides had not been improved at the same time.

iv. If the Altoona Municipal Code does not clearly provide for calculations of credits for irregularly shaped lots, then the city council shall have the power to review the matter and give any credits it deems appropriate.

v. If in the opinion of the public works committee other buildable lot(s) can be created through the further subdivision of an existing corner lot, the public works committee is empowered to reduce the water and/or sewer credit in such a way as to specially assess the portion of the lot which could be divided into other, noncorner buildable lot(s).

c. Irregular-shaped Lots.

i. Lots which have frontage of twenty percent more or twenty percent less than the average width of the lot shall be measured at the building setback line parallel to the street.

ii. If lots exist with little or no actual frontage abutting the improvement, but direct benefits are realized from the improvement, the lot should be assessed for the minimum lot width as required by local zoning ordinance for that particular land use.

iii. On cul-de-sacs, the cost of the improvements shall not be assessed on a front frontage basis per lot, but rather the total cost of the improvements shall be divided among the total number of lots benefitted.

B. Sewer and Water Laterals.

1. Specifications.

a. Laterals shall be extended to the property line in platted areas, and all improved properties:

i. When new sewer or water extensions are completed;

ii. Before curbs and gutters are installed in the street;

iii. Before any street is paved or reconstructed;

iv. One lateral shall be extended for each lot or building to be served;

v. On newly developed areas with no structures, the lateral shall be extended to the center of the lot and terminate at the property line.

b. Laterals are not required on the following unimproved properties:

i. A vacant lot or portion of a lot which is too small for a building lot under the city building code and zoning ordinance and, including where the present dwelling is located on a portion of two or more lots, precludes the possibility of another dwelling being placed thereon;

ii. Heavy industrial areas;

iii. Light industrial areas;

iv. Recreational, educational or religious properties which are privately owned;

v. Properties which, in the judgement of the city council, will not likely develop in the foreseeable future or where the pattern of development cannot be determined.

c. Assessments shall be levied against the cost incurred by the city for the installation of a four-inch sanitary sewer lateral and a one-inch copper water lateral. In the event the lateral larger than those above is required, the full cost for the installation of the lateral shall be assessed to the property owner.

2. Assessable Items.

a. Assessable items for sanitary sewer laterals include sewer pipe, fittings, trenching, backfill, restoration work and any items required to complete the work, including related engineering and administrative costs.

b. Assessable items for water laterals include copper tubing, corporation stops, curb stops, trenching, back-fill, restoration and any items required to complete the work including related engineering and administrative costs.

### 3. Assessment Determination.

a. Assessments are levied on a per-unit basis with the total construction and material costs being divided by the number of laterals installed under any one construction contract or improvement.

b. For purposes of this subsection, sewer and water laterals will be presumed to have a life of seventy-five years. In the event that any sewer and water lateral is replaced before it is seventy-five years old, a special credit shall be given on the portion of special assessments for the sewer and water laterals construction. That special credit shall be calculated on a prorated basis for the unused portion of the seventy-five-year life of the old laterals. For example, if a lateral is reconstructed in fifty years, the special assessments for reconstruction of it shall be reduced by one-third. (Ord. 9B-97 (part), 1997; Ord. 3B-96 §§ 1, 2, 1996; Ord. 3A-91 (part), 1991; Ord. 9D-89 (part), 1989; Ord. 8B-80, 1980; Ord. 9 (part), 1977)

#### **3.24.170 Storm sewers.**

A. Storm sewers are installed prior to permanent street improvements and as needed to alleviate drainage problems. The city reserves the right on all projects, whether involving new construction of storm sewers or reconstruction of existing storm sewers, to determine an area assessment for these improvements. Such an area assessment shall be determined by multiplying the gross acreage served by the storm sewer project times an assessment figure per acre. Assessments for storm sewer projects shall be payable over such a period of time and at such a rate of interest as are determined, from time to time on a project by project basis by the Common Council. (Ord. 8A-03 (part), 2003).

B. The city is not responsible for draining private property. In general, the city will install inlets in the street and ditches to receive storm water. (Ord. 9 (part), 1977)

#### **3.24.175 Transition period.**

A. During the time period within which the ordinance codified in this section is in effect, and subject to the exceptions and restrictions designated herein, credits shall be given on special assessments as follows. On all projects covered by this section, city staff shall compute the special assessments for each land owner under the policies and procedures required by the then-current Altoona Municipal Code, and they shall also compute the special assessments under the policies and procedures required by the Altoona Municipal Code as it read on August 31, 1989. Credits shall then be given to each land owner as follows:

1. For projects constructed during 1990, a credit of eighty percent of the difference between the two assessment figures shall be given to each land owner on his/her special assessment.

2. For projects constructed during the first project year (as defined below) after 1990, a credit of sixty percent of the difference between the two assessment figures shall be given to each land owner on his/her special assessment.

3. For projects constructed during the second project year (as defined below) after 1990, a credit of forty percent of the difference between the two assessment figures shall be given to each land owner on his/her special assessment.

4. For projects constructed during the third project year after 1990 (as described below), a credit of twenty percent of the difference between the two assessment figures shall be given to each land owner on his/her special assessment.

5. After the third project year following 1990, this section shall expire, and no further credits shall be given hereunder.

B. A "project year" shall be defined as any calendar year during which the city contracts to have over one hundred thousand dollars worth of public works projects constructed involving streets, curb and gutter, water, sanitary sewer, storm sewers, or sidewalks. In the event that the city has any calendar years during which such public works contracts total less than one hundred thousand dollars, any special assessment credits given under this section shall be given at the rate as the preceding project year. However, the total of such public works contracts for any calendar year in which the total is less than one hundred thousand dollars shall be added to the value of the succeeding calendar year's totals, to ascertain

whether the succeeded calendar year's totals exceed the one hundred thousand dollars-project-year threshold.

C. Credits under this section shall not be given to special assessments for the construction or development of new subdivisions; nor shall credits be given under this section on special assessments for projects which are pursued by the city on the petition or request of affected property owners; nor shall credits be given under this section on special assessments for projects constructed and specially assessed jointly with other municipalities. (Ord. 8A-90, 1990)

**3.24.180 Trees and plantings.**

A. Trees planted by property owners between the sidewalk and curb shall be of a variety approved by the city. Acceptable varieties are on file with the city clerk.

B. The city will remove trees within the street right-of-way as required for street improvement and trees which are dead or diseased without charge to the property owner and at the city's discretion. (Ord. 9 (part), 1977)

**3.24.190 Street lights.**

Any property owner, resident or group of property owners may petition for street lights in their neighborhood. The city council may order street lights installed by approving petitions or on its own motion install a light. There is no charge to adjacent property owners for the installation. (Ord. 9 (part), 1977)

**3.24.200 Federal, state or county aid.**

A. If financial assistance is received from the federal government, state of Wisconsin and/or Eau Claire County to defray a portion of the cost of an improvement, such aid shall be first used to defray the city general, water or wastewater utility share of the project cost. If the aid received is more than the amount of the improvement cost to be paid by the city general fund, water or wastewater utility, the remainder of the aid will be used to reduce the assessment portion of the ratio of that assessment to the total assessment for the project.

B. This chapter shall not supersede any specific grant language contrary to the intent of this chapter. (Ord. 12E-83, 1983)

## Chapter 3.26

### CITY ASSUMPTION OF SPECIAL ASSESSMENTS

#### Sections:

<b>3.26.010</b>	<b>Purpose</b>
<b>3.26.020</b>	<b>Definitions</b>
<b>3.26.030</b>	<b>Assumption by City</b>
<b>3.26.040</b>	<b>Application Process</b>
<b>3.26.050</b>	<b>Approval Process</b>
<b>3.26.060</b>	<b>Interest / Tax Roll / Lien Waiver</b>
<b>3.26.070</b>	<b>Applicant Agreement</b>

#### **3.26.010 Purpose**

The city acknowledges the levy of special assessments can result in financial hardship in some instances. Therefore, this provision is enacted in order to provide relief to persons affected by a levy. It is the intent of the city to alleviate the burden of levies in cases where the loss of homestead is a reasonable probability while preserving the right for the collection of special assessments.

#### **3.26.020 Definitions**

The following definitions apply to all following sections:

- A. "Administrator" means the person holding the position of city administrator.
- B. "Homestead" means the dwelling and so much of the land surrounding it as is reasonably necessary for use as a home, except so much of such land as is vacant and of sufficient size so that it could be divided and sold for development as permitted under appropriate zoning and other regulations.
- C. "Indigent person" means a natural person owning and occupying a homestead against which special assessments are levied in an amount which, when considered with the overall financial condition of the person, will, within a reasonable probability, require the sale of the homestead to satisfy the payment of such special assessments.
- D. "Special assessment" shall include assessments levied under s. 66.0703, Wisconsin Statutes, and special charges imposed under s. 66.0627, Wisconsin Statutes.

#### **3.26.030 Assumption by City**

The city may determine, following application and consideration by the city administrator or his/her designee, to assume and pay on behalf of any indigent person, all or part of any special assessment. Upon the approval of an application, the payment of all or part of such special assessment shall be deemed to be deferred in accordance with and subject to the terms and conditions set forth through this section.

#### **3.26.040 Application Process**

- A. Applications for deferment under this section shall be filed with the city clerk on forms provided by the city. The information on the forms shall be verified by the applicant and will contain the following information:
  - 1. Employer of applicant;
  - 2. Copies of all W-2 forms from the previous year for all household members over 21 years of age;
  - 3. Number of people in household;
  - 4. A schedule of current assets and liabilities for all household members over 21 years of age;and,
  - 5. All other information requested by the city in order to fully evaluate the application.

B. All information provided on the application shall be considered and treated as confidential and privileged information and afforded such to the fullest extent of the law.

**3.26.050 Approval Process**

A. The administrator shall review and determine whether the applicant's request for deferment is accepted or denied in accordance with the following requirements:

1. The administrator shall make a decision within forty-five (45) days from the submittal of the finalized application to the city clerk.

2. The administrator will provide a written response to the applicant regarding whether the application is accepted or denied.

3. The administrator may request additional information and/or a meeting with the applicant to discuss the application.

B. The primary criteria to be used by the administrator shall be the previous years Federal Low Income Guidelines. However, the administrator may also consider the net worth of the applicant, the amount of proposed special assessments and other factors relating to the determination that the applicant is an indigent person.

**3.26.060 Interest / Tax Roll / Lien Waiver**

A. Interest on the amount of deferred special assessment shall be imposed at the rate of 6% per year and shall be paid annually.

B. The granting of an application shall authorize the city treasurer to make principal payments from city funds for the amount of the deferred special assessment. The city clerk shall record a document with the office of the register of deeds containing a description of the property affected, the amount of deferred special assessment and any other relevant information. Nothing provided in this section shall be deemed to extinguish or otherwise affect any lien established by law for the collection of any deferred special assessment and any such lien as expressly retained.

C. When a determination is made by the city that a grantee no longer qualifies as an indigent person, the amount of deferred special assessment and accrued interest, shall be placed upon the next available tax roll to be collected in the same manner as delinquent special assessments.

D. Upon transfer of title of such property by any means, the amount of deferred special assessment and accrued interest shall become due and payable in full. Upon payment in full, an appropriate satisfaction of payment shall be issued by the city treasurer and recorded in the office of the register of deeds.

E. The owner of property affected, or the heirs, personal representative or assigns of such owner, may discharge the lien of such special assessment at any time by paying the outstanding amount of special assessment owing plus accrued interest.

**3.26.070 Applicant Agreement**

A. The granting of an application by the city under this section shall not be deemed to be a waiver of the requirement that in the event of an appeal of a special assessment under s. 66.0703(12), Wisconsin Statutes, the amount of the assessment shall be paid in full as a condition to the maintenance of said appeal, as provided by s. 66.0703(12)(f), Wisconsin Statutes.

B. The granting of an application under this section shall not be deemed to waive the city's right to reassess any invalid special assessment under the provisions of s. 66.0731, Wisconsin Statutes.

C. The applicant shall agree to the conditions contained in paragraphs A and B prior to the administrator granting the application. (Ord. 6A-06, 2006).

## Chapter 3.27

### Utility Connection Fees

#### Sections:

<b>3.27.010</b>	<b>Purpose.</b>
<b>3.27.020</b>	<b>Definitions.</b>
<b>3.27.030</b>	<b>Eligibility.</b>
<b>3.27.040</b>	<b>Fee.</b>
<b>3.27.050</b>	<b>Fee Reimbursement.</b>

#### **3.27.010 Purpose.**

From time to time the City may find it necessary to extend utilities adjacent to properties not within City limits in order to serve other properties within the City of Altoona. If those properties outside of City limits are not assessed a proportional share of the project cost at the time the utilities are installed, the only other opportunity the City has to recover those costs, and other costs related to ensuring adequate water and sewer capacity, is at such time as the adjacent property elects to connect to the utilities. This ordinance outlines the procedures for recovering those costs at the time of connection to the utilities, subject to other applicable City requirements.

#### **3.27.020 Definitions.**

For purpose of this chapter, the following definition shall apply:

A. 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.

#### **3.27.030 Eligibility.**

A property owner can pay a connection fee in lieu of a special assessment under the following circumstances:

A. When a property is benefited by connecting private service laterals to a sanitary sewer or water main and where no assessments for the sanitary sewer and water main improvements, or other capacity-related projects, have been previously levied against the property; the city may cause a connection fee to be charged to the benefited property in lieu of the special assessment normally charged to abutting owners based on the gross cost of the project including all engineering, administrative and construction costs. At the city’s sole discretion, the project costs may or may not take into consideration grant monies or other non-city funding sources when determining the connection fee.

#### **3.27.040 Fee.**

A. The fee shall be based on the gross project cost and shall be charged pursuant to Section 3.24 of this Code. The fee may also, at the City’s sole discretion, take into consideration other facilities constructed to provide adequate capacity to serve the connection. Such other facilities shall include, but are not limited to, wells, water towers, other mains, pump stations and treatment facilities.

B. Payment for the connection fee shall be a lump sum payment made in advance of the city granting permission to connect to the mains owned by the city. However, the city may by resolution approve an installment payment plan as normally used for special assessments

#### **3.27.050 Fee Reimbursement.**

A. 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 who qualifies, as stated in section 3.27.020, 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 claim for refunds shall be invalid.

B. 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.

C. 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 documentation attesting to the project costs. 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.

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

1. Producing a record of the assessment originally levied by the city indicating the original improvement was fully assessed by the city to the developer;

2. 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 shall 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.

E. The amount of the refund shall be calculated according to section 3.27.040(A.), less a fee of ten percent of the total to be paid to the city for administration expenses.

F. The payment of the refund maybe in a lump sum or in installments, as the city may direct at the time of the claim. (Ord 2C-08, 2008).

## Chapter 3.28

### SUBDIVISION FINANCING

#### Sections:

<b>3.28.010</b>	<b>Authority—Intent.</b>
<b>3.28.020</b>	<b>Definitions.</b>
<b>3.28.030</b>	<b>General provisions.</b>
<b>3.28.040</b>	<b>Financing method.</b>
<b>3.28.045</b>	<b>Method of determining subdivision special assessments.</b>
<b>3.28.046</b>	<b>Special assessments for work not completed in original subdivision development.</b>
<b>3.28.047</b>	<b>Determination of special assessments in development of planned community developments.</b>
<b>3.28.050</b>	<b>Enforcement.</b>

#### **3.28.010 Authority—Intent.**

A.The Wisconsin Statutes authorize cities to adopt rules and regulations establishing procedures of subdivision regulation.

B.This chapter is intended to outline the procedures for the financing of subdivisions. (Ord. 28 (part), 1978)

#### **3.28.020 Definitions.**

For the purposes of this chapter:

A.Subdivision means a division of a lot, parcel, or tract of land by the owner thereof or his agent for the purpose of sale or of building developments, where the act of division creates two or more parcels of building sites of one and one-half acres or less in area. (Ord. 28 (part), 1978)

#### **3.28.030 General provisions.**

A.Subdivision development applies to areas which are platted and not previously developed.

B.The city shall reviews each subdivision on an individual basis. The city will not participate in the costs of subdivision development unless the proposed subdivision development meets one of the exceptions set forth in paragraph C herein. The cost of subdivision development shall include all public utilities and improvements; all surface improvements such as survey, engineering, engineering inspection, grading, graveling, street surfacing, curb and gutter; and all public underground and utility improvements such as engineering, engineering inspection, sanitary sewer, and water.

C.Exceptions. In the event that any streets and/or utilities within a subdivision lie on or adjacent to the border of land lying outside the plat, the city may, at the city council's sole option, finance the portions of the project which would be assessed to lands lying outside the plat. In granting such an exception, the city would not be waiving any of its right to place special assessments against said neighboring lands immediately or in the future. (Ord. 2A-87 § 1, 1987; Ord. 6C-84 (part), 1984; Ord. 11F-81, 1981; Ord. 28 (part), 1978)

#### **3.28.040 Financing method.**

The owner shall finance public improvements to subdivision as follows: He shall enter into a contract with the city, in which the city shall contract to install all public utilities and improvements, including but not limited to surface, underground and utility improvements, within the time specified by the plan commission, which shall be not more than two years; he/she shall file a letter of credit for fifty

percent of the entire project cost and a certified check for the remaining fifty percent with the city treasurer, to guarantee such installations and engineering inspections within such time. Such letter of credit and certified check must be approved by the city attorney and shall be in an amount equal to the estimated cost of the improvements and engineering inspection charges, and legal inspection of the same. In the event that any project meets the exceptions set forth in subsection 3.28.030B and C above, and in the event that the city council has opted to have the city finance any portion of said project, then the above formula and procedures shall be used for the financing of the portion to be financed by the owner of the project. (Ord. 2A-87 § 2, 1987; Ord. 6C-84 (part), 1984; Ord. 7E-83 (part), 1983; Ord. 11E-81, 1981; Ord. 36, 1979; Ord. 28 (part), 1978)

### **3.28.045 Method of determining subdivision special assessments.**

A. Special assessments in subdivision development under this chapter shall be determined by dividing the total cost of subdivision improvements by the total assessable footage to determine an assessable cost per foot. The assessable cost per foot shall then be multiplied by the assessable footage on each lot to determine the special assessment for each lot. Said determination shall be subject to the following:

1. The total cost of subdivision improvements for use in calculating subdivision special assessments shall include, but shall not be limited to, the costs of designing and installing sanitary sewer, water, storm sewer, grading, gravel, curb and gutter, pavement, driveway approaches, sidewalks, engineering and administration.

2. The method for determining assessable footage for each lot shall be subject to the following:

a. For a standard lot (or irregular lot where front footage does not differ from the average lot width by more than twenty percent) the assessable footage shall be the front footage.

b. For corner lots, rear frontage lots, or lots with frontage on two or more street rights-of-way, the assessable footage shall be the length of the shortest of these sides.

c. For an irregular shaped lot (having a front footage length which differs from the average lot width by more than twenty percent), the length of the front footage shall be adjusted up or down to within twenty percent of the average lot width and that value shall be the assessable footage.

d. For a contiguous series of irregular lots, such as around cul-de-sacs and lots having converging or diverging boundaries and/or curved front R/W lines, all those lots and only those lots in the series which have front footages which vary from the average lot width by more than twenty percent shall have the assessable footage computed as in paragraph c of this subdivision and then the average of those footages shall be applied to each lot in the series. For cul-de-sacs, any lot having frontage on the circle of the cul-de-sac will be included in this average, but not corner lots.

e. In no case shall the assessable footage be less than sixty-six feet.

f. "Average lot width" shall be defined as follows: the straight-line distance between the first angle points on each of the two lot lines proceeding back from the street R/W is added to the actual front footage along the street R/W and the sum is divided by two. (Ord. 2B-82, 1982)

### **3.28.046 Special assessments for work not completed in original subdivision development.**

If for any reason the original project developing a subdivision does not include installation of sanitary sewer, water mains, storm sewers, grading, gravel, curb and gutter, pavement, driveway approaches or sidewalks, and if, at a later date, any of the unfinished items are installed or built, any special assessments for said items shall be determined pursuant to the method set forth in Section 3.28.045 above, notwithstanding any other provisions in this code or in the city's special assessment policies. This section shall apply to all subdivisions upon which development construction is started after January 1, 1982. (Ord. 4A-82, 1982)

**3.28.047 Determination of special assessments in development of planned community developments.**

A. Special assessments for the development of planned community development shall be assessed to the entire planned community development, and if there is more than one lot within the planned community development area, then improvement costs shall be proportioned by acreage against all lots. Said determinations shall be subject to the following:

1. The total cost of planned community development improvements for use in calculating planned community development special assessments shall include, but shall not be limited to, the costs of designing and installing sanitary sewer, water, storm sewer, grading, gravel, curb and gutter, pavement, driveway approaches, sidewalks, engineering and administration.

2. The cost of any upstream oversizing of water mains or downstream oversizing of sanitary sewer mains or storm sewer mains due to the planned community development shall be included in the total costs of improvements assessed to the planned community development pursuant to Section 3.28.040.

3. In lieu of subdivisions 1 and 2 of this subsection, the city may finance the public improvements through special assessments. Said special assessments shall be equal to the total costs for the improvements as set forth in subdivisions 1 and 2 of this subsection, along with any additional administration fees incurred for securing the special assessment financing. If this option is used and the developer desires to waive the public hearing, it shall be the duty of the developer to secure waivers from all property owners in the area. Any such special assessments shall be paid in full before or at the time of transfer or sale of the property. (Ord. 7E-83 (part), 1983; Ord. 2C-82, 1982)

**3.28.050 Enforcement.**

A. The building inspector shall not issue building or improvement permits located on a lot in any subdivision within the city limits of Altoona until the provisions of the financing for the development of subdivisions has been agreed to by the owner, subdivider, developer, or his agent, as provided for in this chapter and Title 18, Subdivisions.

B. The city council shall not permit any public improvements over which it has any control to be made or money expended for improvements in any area that has been subdivided and undeveloped of public improvements after October 18, 1978, unless the subdivision financing procedure contained in this chapter has been met by the owner, developer, subdivider, or his agent. (Ord. 28 (part), 1978)

## Chapter 3.30

### ECONOMIC DEVELOPMENT REVOLVING LOAN FUND

#### Sections:

- 3.30.010 Determination.**
- 3.30.020 General purpose.**
- 3.30.030 Eligible projects.**
- 3.30.040 Availability.**
- 3.30.050 Fiscal control.**
- 3.30.060 Miscellaneous provisions.**

#### **3.30.010 Determination.**

The City Council has determined to establish an economic development revolving loan fund (RLF) pursuant to the provisions of Section 62.12 (6) of the Wisconsin Statutes.

#### **3.30.020 General purpose.**

The purpose of this ordinance is to establish an economic development revolving loan fund to promote a working partnership with business, industry, labor and the public to create long-term employment opportunities, expand the local tax base and promote diversification of the commercial and industrial economy of Altoona.

#### **3.30.030 Eligible projects.**

Expenditures from this fund shall be for the purposes outlined below, and shall only be applied to properties within Altoona City limits:

- A. Land acquisition, occupant relocation, site clearance and site development for commercial, industrial or mixed use industrial and commercial development;
- B. On-site and off-site improvements;
- C. Financing in connection with the construction, relocation, expansion or rehabilitation of structures or facilities to be used for commercial, industrial or mixed use projects;
- D. Assistance to SBA-qualified new businesses to secure financing and provide limited capitalization;
- E. Professional fees incurred by the City for consulting services in connection with economic development programs;
- F. Administrative and other fees incurred by the city in connection with the management and promotion of economic development;
- G. Other projects or activities meeting economic development objectives of the City of Altoona.

#### **3.30.040 Availability.**

This fund shall be utilized for public purposes, as described above, only under the sole authority and only with the formal approval of the city council in its sole discretion.

#### **3.30.050 Fiscal control.**

A. The initial appropriation for the Economic Development RLF shall be from the City's designated reserves for tax stabilization and re-development. The amount appropriated shall be determined in the sole discretion of the City Council. Sources and amounts of subsequent appropriations to the fund shall be determined by the City Council.

B. The earmarked funds shall be deposited in an interest bearing account and set up as a revolving fund so that all proceeds and paybacks from the use of these funds shall accrue to the RLF specifically.

C. It shall not be the purpose of this fund to supplant or replace existing general fund operating or capital appropriations for regular city operations or public facilities.

D. At no time shall total commitments from the fund exceed available appropriations and the fund shall be subject to annual audit in conjunction with the City's general audit.

E. Funds from the initial and subsequent appropriations to the Fund may be disbursed in the form of grants, direct loans, forgivable loans, guaranteed/insured loans or interest subsidies, depending on the type of project and leveraging potential which will insure the greatest return on the city's investment.

**3.30.060 Miscellaneous provisions.**

A. All proposed projects will be reviewed for conformance with applicable local, state and federal laws.

B. All proposals for use of the RLF shall be presented in writing to the City Council through the City Administrator for consideration. Staff shall develop all necessary application materials necessary to determine whether a proposed project is eligible for Economic Development RLF disbursements.

C. Proposals shall include appropriate plans and drawings along with the specific monetary request for City participation. Such proposal may also require additional information necessary for the Council to make an informed decision on the proposal. Such information may be requested by the City Administrator, Finance Director or the Mayor.

D. All proposals shall be referred to the City Finance Committee for review and recommendation to the City Council.

E. Evaluation criteria to determine eligibility of projects considered for RLF appropriations shall be established in writing and provided to all fund applicants. Such evaluation criteria shall be drafted by City staff and shall be approved by City Council.

F. All projects shall be completed within twenty-four months of the receipt of funds from the economic development RLF.

G. All funds allocated toward a project or activity on a loan basis must be sufficiently secured to result in minimal risk to the City of Altoona.

H. Each applicant for RLF participation shall comply with and require each of its contractors and subcontractors employed in the completion of an economic development project to comply with all grant and loan requirements promulgated by the City of Altoona. (Ord. 4B-08, 2008).