

CHAPTER 4

FINANCE AND PUBLIC RECORDS

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4.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

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

(2) Rates Stamped on Receipts. Property taxes for the City of Wisconsin Dells shall be collected pursuant to Chapters 70 and 74, Wisconsin Statutes.

4.02 BOND OF TREASURER

The City of Wisconsin Dells, Wisconsin, does hereby elect not to give the bond of the City Treasurer provided for by Section 70.67(1) of the Wisconsin Statutes. Pursuant to Section 70.67(2) of the Wisconsin Statutes, the City of Wisconsin Dells shall pay, in case the Treasurer thereof shall fail to do so, all taxes of any kind required by law to be paid by such Treasurer to the County Treasurer.

4.03 CLAIMS AGAINST CITY

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

(a) That funds are available therefor pursuant to the budget.

(b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.

(c) That the claim is accurate in amount and a proper charge against the Treasury.

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

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

4.04 FISCAL YEAR

The calendar year shall be the fiscal year.

4.05 BUDGET

(1) Departmental Estimates. On or before October 1 of each year, each officer, department and committee shall file with the Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as "Departmental Estimates", and shall be as nearly uniform as possible for the main divisions of all departments.

(2) Finance Committee to Prepare. On or before October 28 each year, the Finance Committee of the Common Council shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

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

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

(c) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(d) Such other information as may be required by the Common Council and by the laws of the State of Wisconsin.

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

(4) Monthly Reports. The Clerk-Treasurer shall prepare and distribute a monthly budget analysis report to each City Department, Commission, Board and Agency. Copies of all reports shall be provided to the Finance Committee and all members of the Common Council.

4.06 TRANSFER OF APPROPRIATIONS

Upon written recommendations of the Finance Committee the Common Council may at any time by a two-thirds vote of the entire membership transfer any portion of an unencumbered balance of any appropriation to any other purpose or object. Notice of such transfer shall be

given by publication within 10 days thereafter in the official City newspaper, as a Class I Notice, pursuant to Chapter 985 of the Wisconsin Statutes.

4.07 FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION

No money shall be drawn from the Treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 4.06 of this Chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Common Council, to be paid out of the income of the current year, in furthermore of improvements or other objects or works which will not be completed within such year, and any such appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

4.08 DISTRIBUTION OF PROPERTY TAX CREDIT FOR INSTALLMENT PURPOSES

The tax credit given the City of Wisconsin Dells by the State of Wisconsin shall be distributed as provided by Chapter 79, Wisconsin Statutes.

4.09 DESTRUCTION AND PRESERVATION OF PUBLIC RECORDS

(1) Records Destroyed After Audit. Officers of the City of Wisconsin Dells are empowered to destroy the following non-utility records under their jurisdiction after completion of an audit complying with the regulations of the State of Wisconsin, but not less than 7 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) Cancelled checks, duplicates and check stubs.

(d) Official bonds.

(e) Payroll vouchers.

(f) Receipt forms.

(g) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

(2) Records Destroyed After 7 Years. Officers of the City of Wisconsin Dells are empowered to destroy the following records, but not less than 7 years after the records were effective:

- (a) Board of Review minutes and related records.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Oaths of Office.

(g) Reports of boards, commissions, committees and officials duplicated in the official Wisconsin Dells Common Council minutes.

- (h) Petitions.
- (i) License applications, stubs and bonds.

(3) Records of Municipal Utilities. Officers of the City of Wisconsin Dells are empowered to destroy the following records of municipal utilities subject to the regulations by the State Public Service Commission, but not less than 7 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water, sewer or electrical stubs and receipts of the current billing.
- (b) Customers' ledgers and billing rolls.
- (c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
- (d) Other utility records with the written permission of the State of Wisconsin Public Service Commission.

(4) Records Not to be Destroyed. All records for which the destruction has not been provided in this Section shall not be destroyed.

(5) Notice to Wisconsin State Historical Society. Prior to the destruction of any public records described above, at least 60 days notice shall be given to the Wisconsin State Historical Society.

(6) Construction of Section 4.09. Section 4.09 of this Code shall not be construed in such a way as to authorize the destruction of any public record after a period less than that provided or prescribed by any statute of the State of Wisconsin or by any provision of the Administrative Code of the State of Wisconsin.

(7) Police Department Records. The Police Chief, or his or her designee(s), may destroy police public records after the expiration of the designated retention periods as listed in section 4.09(7)(c).

(a) Historical Records. The State Historical Society of Wisconsin (SHSW) has waived the 60 day notice under ss19.21(4)(a), stats, for any records marked "W" (waived notice). SHSW must be notified of a record marked "N" (non waived). Notice is also required for any record not listed in this chapter. "N/A" indicates not applicable and applies to any city record designated for permanent retention.

(b) Definitions.

(i) "Legal Custodian" means the individual responsible for maintaining records pursuant to Section 19.33, stats.

(ii) "Record" has the meaning defined in ss19.32(2), stats.

(c) Retention Schedule. The following records are maintained by the Police Department and are subject to uniform regulation unless otherwise specified. The retention period and authority are listed with each record. (CR) meaning creation, (EVT) meaning event.

<u>RECORD</u>	<u>RETENTION</u>	<u>CR/EVT</u>	<u>AUTHORITY</u>	<u>W-N-N/A</u>
Personnel	8 years	EVT		W
Property inventory	8 years	EVT		W
Citizen complaints against officers	8 years	EVT		W
Arrest records	8 years	EVT	59.23(8)SS	W
Incident records	8 years	EVT	59.23(8)SS	W
Fingerprint cards	8 years	EVT		W
Uniform traffic citations	1 year after closed, disposed or canceled	EVT		W
Work schedules	2 years	CR		W
Accident reports	8 years	EVT	59.23(8)SS	W
Investigation records	8 years from date of closing of investigation	EVT		W

Police dispatch audio tapes	120 days	CR		W
Police video tapes	120 days	CR		W
Adult municipal jail records	8 years	CR		W
Department training records	7 years	CR		W
Performance evaluations	5 years	CR		W
Job descriptions and any personnel or employment records made or kept, including but not limited to application forms or test papers by applicants and other records or decisions pertaining to hiring, promotion, demotion, transfer, layoff or termination, terms	3 years, except where a charge of discrimination has been filed; all personnel records relevant to a charge or action shall be retained until final disposition of the charge or the action	CR		W

4.10 ROOM TAX

(1) Definitions.

- (a) The definitions of Wis. Stat. §§ 66.0615(1) and 77.51(4)(c) are adopted and incorporated herein. The meaning of “gross receipts” includes the definition of Wis. Stat. § 77.51(4)(c), and package deals as further defined
- (b) Gross receipts means total revenue received from the retail furnishing of rooms, lodging or similar accommodations by a hotel or motel as defined herein, including tickets, passes or free access to on-site amenities.
- (c) “Package deal”. A package deal is a marketing device which combines overnight lodging with access to on-site or off-site amenities such as, without limitation, attractions, golf, food and beverage.

(2) Room Tax Imposed.

- (a) Pursuant to Wis. Stat. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotel keepers, motel operators, campground operators and other similarly situated persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of five and one-half percent (5½%) of the gross receipts from such retail furnishings of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stat. § 77.52(2)(a)1. Ninety percent (90%) of the proceeds of such tax, when collected, shall be remitted monthly to the Wisconsin Dells Visitor & Convention Bureau for use of promoting tourist business; and

ten percent (10%) will be retained by the City in general fund with the cost of collection of the aforesaid tax to be paid from the City portion so retained.

- (b) When the operator offers a package deal which includes lodging and access to on-site amenities or to off-site amenities owned or operated by the operator or a related party, the room tax shall apply to the total package price.
- (c) When the operator offers a package deal which includes lodging and access to off-site amenities owned or operated by a separate, unrelated entity, the room tax shall be levied against the total package price, less the cost of the off-site amenities paid by the operator.

(3) Administration of Tax.

- (a) Collection and disbursement of the room tax shall be administered by the Clerk-Treasurer.
- (b) Those furnishing rooms and lodging at retail shall file with the Clerk-Treasurer a room tax return on or before the date on which the return and tax payable are due.
- (c) The tax imposed for each month is due and payable on the 20th day of each month after the month for which imposed.
- (d) The return shall show the gross receipts of the preceding month from retail furnishing of rooms or lodging, the amount of taxes imposed for the month and such other information as the Clerk-Treasurer deems necessary.
- (e) Monthly returns shall be signed by the person required to file a return or their authorized agent, but need not be verified by oath.

- (4) Application for Permit. Every person furnishing rooms or lodging under subsection (2) above shall file with the City Clerk-Treasurer 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-Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business and such other information as the City Clerk-Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay the City Clerk-Treasurer a fee as established by resolution adopted pursuant to Section 2.05.

- (5) Issuance of Permit. After compliance with subsection 4 and subsection 14 by the applicant, the City Clerk-Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.
- (6) Revocation of Permit. When any person fails to comply with this Section, the City Clerk-Treasurer may, upon 10 days notification and after affording each 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-Treasurer shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this Section. The fee for the renewal or issuance of a permit which has been previously suspended or revoked will be the same as established for the application in section (4) above.
- (7) Sale of Business. If any person liable for any amount of tax under this Section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the City Clerk-Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this Section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the accommodations valued in money.
- (8) Audit. Whenever the City Clerk has probable cause to believe that the correct amount of room tax has not been assessed, or that the tax return is not correct, the City Clerk may inspect and audit, or arrange for such inspection and audit of, the financial records of any person subject to this section to determine whether or not the correct amount of room tax is assessed, and whether or not any room tax return is correct.
- (9) Failure to Comply With Audit. Any person who fails to comply with a request to inspect and audit the person's financial records under (8), shall be required to reimburse the city for the cost incurred for compliance with the audit.
- (10) Failure to File Return. The City Clerk may determine the tax under sub. (2) according to its best judgment if any person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the City.

- (11) Interest. Each person who is subject to sub.(10) shall pay the amount of taxes the City determines to be due under sub. (10), plus interest at the rate not to exceed 12% per annum on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the City to inspect and audit his or her financial records under sub. (8).
- (12) Penalty. Any person who fails to pay the tax imposed under sub.(2) shall forfeit fifty dollars (\$50) as an additional administrative expense to defray the cost of processing the late return.
- (13) Other Expenses. Any legal and other related expenses incurred by the City in the collection of delinquent room tax revenues shall be shared with the Wisconsin Dells Visitors and Convention Bureau (WDVCB) in the same percentage as the distribution of room tax proceeds as set forth in sub. (2).
- (14) Records Required. Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Clerk-Treasurer requires.
- (15) Confidentiality of Records. All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the City Clerk-Treasurer are deemed to be confidential, except the City Clerk-Treasurer may divulge their contents to the following, and no others:
 - (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 or agents of the City of Wisconsin Dells as may be necessary to enforce collection.
- (16) Records Not to be Disclosed. No person having an administrative duty under this Section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this Section, or the amount or source of income, profits, losses, expenditures or any particular thereof set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in subsection 15 above.
- (17) Penalty for Violation. Any person who is subject to the tax imposed by Section 4.10 of this Code who fails to obtain a permit as required by Section 4.10(4) or who fails or refuses to permit the inspection of his state sales tax records by the

City Clerk-Treasurer after such inspection has been duly requested by the City Clerk-Treasurer, or who fails to file a return as provided in this Section, or who violates any of the other provisions of this Section, shall be subject to a forfeiture, not to exceed \$250.00. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

4.11 CITY OF WISCONSIN DELLS PREMIER RESORT AREA TAX

- (1) Title. This ordinance may be cited as the City of Wisconsin Dells Premier Resort Area Tax Ordinance.
- (2) Authority. This ordinance is enacted under the authority of
 - (a) Wis. Stat. § 66.1113; and,
 - (b) Wis. Stat. Chap. 77, subchapter X, and acts amendatory thereto.
- (3) Definitions. As used in this chapter, the following words have the meanings indicated:
 - (a) Premier Resort Area Tax means the premier resort area tax referred to in Wis. Stat. § 77.994.
- (4) Premier Resort Area Tax.
 - (a) The City of Wisconsin Dells elects to impose a premier resort area tax in the manner and to the extent permitted by Wis. Stat. Chap 77, subchapter X.
 - (b) Monies collected pursuant to this code section may be used for “infrastructure expenses” as that term is defined by Wis. Stat. § 66.1113(1)(a), as amended.
 - (c) Fifty percent (50%) of the funds collected under the tax rate of one percent (1%) shall be designated to the Department of Public Works for road, equipment and infrastructure expenses.
 - (d) The additional quarter percent (.25%) tax increase enacted July 1, 2014 shall be designated specifically for revitalization projects such as identified in the Roger Brooks Downtown Branding, Development & Marketing Action Plan.

- (5) Premier Resort Area Tax Rate. The premier resort area tax imposed by this chapter shall be at the rate of 1.25%.
- (6) Effective Date. This ordinance shall become effective as provided by state law.

4.12 CONFIDENTIALITY OF INCOME INFORMATION.

(1) Except as provided herein, whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Wis. Stat. sec. 70.47(7)(af), or any successor statute thereto, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis. The information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or, pursuant to order of a court. Income and expense information provided to the Assessor under Wis. Stat. sec. 70.47(7)(af), unless a court determines that it is inaccurate, is per Wis. Stat. sec. 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stat. sec. 19.35(1).

4.13 TIME-SHARE ASSESSMENT

- (1) Purpose. The city zoning code regulates timeshare projects as "group accommodations" which require a Conditional Use Permit (CUP). Code sec. 19.373(a) specifies the following as a conditional use consideration: "Effects of the proposed use on the City's ability to provide public services." The City requires time-share projects to pay per unit assessments to replace lost city revenues of Room Tax and Premier Resort Tax used for city purposes. The City's timeshare CUP consideration is compatible with Wis. Stat. sec. 707.10 which limits municipal regulation of time-share properties.
- (2) Definitions. In this Section, the following terms mean as follows:
 - (a) Association. The association organized under Wis. Stat. sec. 707.30(2) to govern the time-share units located on the property.
 - (b) Property. A premises and/or units subject to a time-share declaration.
 - (c) Time-share Unit.
 - 1. A unit in which time-share interests exist (without regard to number of time-share interests or fractions in such unit),

which is located on property subject to this ordinance; and, is part of a property governed by the Association or its Manager under Wis. Stat. sec. 707.30 which will be the Association hereunder.

2. Each unit (as defined at Wis. Stat. sec. 707.02) on the property shall be considered a “Unit” unless that room is taken out of service for use as a sleeping room. The sleeping rooms on the property shall be considered included in a “Time-share Unit” when a Time-share Declaration including that Unit is recorded in the Office of the Register of Deeds.

(3) Imposition and collection of time-share assessment.

The time-share assessment shall be due and payable as follows:

- (a) Within 30 days of the date on which a time-share declaration is recorded in the Office of Register of Deeds which subjects a unit to the time-share law, Wis. Stat. chap. 707; and thereafter,
- (b) Annually before or on January 31.

(4) Amount of time-share assessment.

- (a) The initial time-share assessment per unit and annual assessments shall be established by resolution pursuant to Code sec. 2.05.
- (b) The initial assessment amount and annual assessment amounts shall be not less than \$200.00 nor greater than \$1,500.00.

(5) Responsibility for payment.

The time-share assessment shall be an obligation of the developer, the owner of the property or the Association.

(6) Administration.

A time-share assessment return for the time-share project property shall be filed annually before or on January 31. The return shall be made on a form provided by the City Treasurer. The return shall show the total number of time-share units, the assessment per unit and such other information as the Treasurer deems necessary.

(7) Oversight.

On an annual basis, the party responsible for payment shall provide to the City a report which details the manner in which the time-share assessment payment was calculated. The City shall have the right to audit and verify the calculation. The totals in the report may be public, but the specific backup information shall be a protected trade secret.

(8) Penalty and Special Assessment.

(a) Failure to file a time-share assessment return or pay an assessment when due may subject the responsible party to a forfeiture of \$100.00 for the first offense, \$500.00 for second offense and \$1,000.00 for third or subsequent offense. Interest will accrue at the rate of 1½% per month on the assessment due until paid in full. Licenses issued to the property may be suspended pending payment.

(b) If the total annual payment per time-share unit is not received by the City in a timely manner, the City may in its sole discretion and in addition to any other remedies available to the City, calculate the average payment for the prior two years, less any time-share fee received from the property, and specially assess that average amount on the property tax bill(s) for the time-share units.

(c) Unpaid time-share assessments may be collected as a special assessment pursuant to Wis. Stat. sec. 66.0703.

(9) Use of monies.

The City shall have the right, in its sole discretion, to expend the monies paid and collected pursuant to this ordinance as it determines is in the public interest.

(10) Modification or Variation by Agreement.

The terms of this ordinance may be varied or modified on a case by case basis in connection with specific development agreements between the City and the developer of a time-share project.

4.14 SPECIAL CHARGES FOR CURRENT

Delinquent or unpaid charges and fees for City services may be assessed, levied and collected as a special charge against the benefited premises or property pursuant to Wis. Stat. § 66.0627. Notice of collection upon default of payment shall be provided in City statements.

4.15 DELINQUENT TAXES AND CHARGES; LICENSE AND PERMIT RESTRICTIONS

- (1) **PREMISES.** No license or permit shall be granted or renewed for the operation of any trade, profession, business or privilege, for which a license or permit is required by any provision of this Code, for operation upon any premises upon which taxes or assessments or other financial claims of the City, or any City utility are delinquent and unpaid.
- (2) **PERSONS.** No person who is delinquent in the payment of any taxes, assessments or other claims owed to the City, including a forfeiture resulting from a violation of any Ordinance of the City, shall be granted or renewed any license for any trade, profession, business or privilege in the City for which a license or permit is required by any provision of this Code.
- (3) **PROCESS.** At the time an application for a license or permit is made, the City Clerk shall advise the applicant of the provisions of this code section and shall furnish the applicant with a written notice of all delinquent financial obligations to the City. An applicant who contests the City Clerk's findings that there are delinquent obligations to the City may request, in writing, a hearing before Common Council. The hearing shall be conducted at the next regularly scheduled council meeting at which time the council shall make the decision to grant or refuse to grant the license or permit.
- (4) **DEFINITION.** Wis. Stat. sec. 990.01(26) provides: "**PERSON.** 'Person' includes all partnerships, associations and bodies politic or corporate".
- (5) **EXCEPTION.** Section 4.15 shall not apply to prohibit the issuance of a license if:
 - (a) The unpaid taxes, assessments or special charges were levied against the premises: and
 - (b) The license is necessary for the conduct of business on the premises by a lessee of the premises; and
 - (c) The licensee and owner have no immediate or extended family, business or financial relationship with one another other than as landlord and tenant.

CHAPTER 4 REVISIONS

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15-80 A-64
07-27-81 A-77
10-18-82 A-99
10-15-90 A-265
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12-17-90 A-276-A (Room Tax Revision)
12-31-92 A-319
09-29-94 A-351
11-17-97A-417 Room Tax permit fee referred to Schedule of Fees 4.10(4)
01-28-98 A-422 Premier Resort Area Tax Ordinance. 4.11
01-18-00 A-453 Confidentiality of Income Information
07-16-07 A-621 Room Tax Updates. 4.10
09-20-08 A-648 Room Tax updates (defines package deal and starts monthly filing) 4.10(1)-(3)
08-01-09 A-661 PRT increases jointly w/Lake Delton from .5% to 1% eff. 01/01/10. 4.11
07-24-10 A-683 Unpaid charges may be assessed/ levied against the property (SS 66.027). 4.14
02-22-14 A-742 PRT increases jointly w/Lake Delton from 1% to 1.25% eff. 07/01/14. 4.11(5)
08-23-14 A-753 Establishes time share assessment rational and process. 4.13
10-29-14 A-757 Allocates .25% PRT increase towards economic development projects. 4.11(4)
11-22-14 A-758 Increases Room Tax from 5% up to 5½% as of Jan. 1, 2015. 4.10(2)(a)
03-26-20 A-851 Creation of Sec. 4.15
03-31-22 A-875 Remove requirement of annually reporting Room Tax 4.10(3)