

## Chapter 3

### FINANCE, TAXATION, AND PUBLIC RECORDS

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**3.01 Preparation of Tax Roll and Receipts.** The treasurer of the village shall annually prepare the tax roll in accordance with Wis. Stats. §70.65.

**3.02 Fiscal Year.** The fiscal year of the village is established pursuant to Wis. Stats. §61.51(3).

**3.03 Allowance of Claims.** In addition to Wis. Stats. §66.0609:

(1) No claim shall be allowed unless it is itemized. No account or demand against the village shall be paid unless the department head and administrator have reviewed it.

(2) All claims made shall be reviewed and approved by the village president before presentation to the village board.

(3) All invoices and checks shall be authorized by a majority vote of the village board.

(4) The clerk/treasurer may make such immediate payments as may be necessary for weekly or semi-monthly payrolls, insurance premiums, contracted services, utility bills, and expenses approved by the committee of the whole. The clerk/treasurer may also make regular payments as necessary to avoid paying finance charges.

**3.04 Budget.** The village will budget on an annual basis pursuant to Wis. Stats. §65.90.

(1) On or before August 15 of each year, each officer, department or board shall file with the administrator an itemized statement of disbursements sufficient to carry out the powers and duties of the offices or departments during the preceding fiscal year, also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year.

(a) The statement shall be presented in the form prescribed by the administrator.

(b) The department estimate for the current fiscal year shall be designated.

(c) The coming year's fiscal projections shall consist only of those expenditures necessary to

efficiently run the operations of the village.

(2) The administrator shall review the coming year's requests with the department heads prior to presentation to the committee of the whole.

(3) The committee of the whole shall consider the departmental requests and submit a proposed village budget to the board.

(4) All directives, deadlines, and procedures as specified in Sec. 3.04 shall apply to the preparation of the water budget and the wastewater budget.

**3.05 Village Borrowing.** No village officer shall have power to issue any "Time" or "Negotiable" order, or borrow money, except in the manner and for the purpose expressly provided for by the Wisconsin State Statutes, Chapter 67.

**3.06 Monthly Reports of Receipts.** Each village officer shall keep an itemized and accurate account of all money received in their official capacity for fees, commissions or otherwise.

(1) By the end of each calendar month, unless otherwise specified by the village board, such officers shall pay to the village treasurer all such money collected.

(2) The clerk/treasurer shall file a duly certified copy of all accounts showing that money has been paid into the village treasury.

**3.07 Depositories.** The board shall designate by resolution the financial institutions in which all village money shall be deposited, and when such money is so deposited in such banks, the clerk/treasurer and the designated bonds person shall not be liable for the loss thereof by reason of the failure of such financial institution(s).

**3.08 Fines and License Fees to go to the Village Treasury.** All fines, forfeitures and penalties, recovered for the violation of any ordinance, rule, regulation, by-law or resolution of the village, and all money paid for licenses and permits shall be paid into the village treasury for the use of the village.

**3.09 Public Records.**

(1) ACCESSIBILITY. Village officials shall comply with Wis. Stats. §19.35 as it pertains to accessibility to public records.

(2) DESTRUCTION OF PUBLIC RECORDS.

Destruction of public records will be handled according to the provisions of Wis. Stats. §19.21(4),

(a) *Non-Utility Records.* Village officials are empowered to destroy the following non-utility records under their jurisdiction after completion of an audit by the Wisconsin Department of State audit, or an auditor licensed under Chapter 442 of the Statutes, but not less than seven (7) years after payment or receipt of the sum involved in the applicable transaction:

1. Bank statements, deposit books and slips or stubs.
2. Bonds and coupons after maturity.
3. Canceled checks, duplicates and check stubs.
4. Licenses and permit applications, stubs and duplicates.

5. Payroll and other time and employment records of personnel included under the Wisconsin Retirement Fund.

6. Receipt forms.

7. Special assessment records.

8. Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

*(b) Utility Records.* Village officers are empowered to destroy the following records of municipal utilities subject to the regulations of the State Public Service Commission but not less than seven (7) years after payment or receipt of the sum involved in the applicable transaction.

1. Water stubs and receipts of current bills.

2. Customer ledgers.

3. Vouchers and supporting documents pertaining to charges not included in plant accounts.

4. Other utility records with the written approval of the State Public Service Commission.

*(c) General.* Village officers are empowered to destroy the following records, but not less than seven (7) years after the record was effective:

1. Assessment rolls and related records, including board of review minutes.

2. Contracts and documents relating thereto.

3. Correspondence and communications.

4. Financial papers and reports other than annual financial reports.

5. Insurance policies.

6. Justice dockets.

7. Oaths of office.

8. Reports of boards, commissions, committees and officials duplicated in official board minutes.

9. Resolutions and petitions.

10. Voter record cards.

*(d) Notice of Destruction.* Notice shall be given to the State Historical Society according to the provisions of Wis. Stats. §19.21(4)(a)

**(3) FEES.** Fees for public record requests shall be as set from time to time by resolution of the village board.

**(4) EXCEPTIONS.** *(a) Assessment Records.* Except as otherwise provided by Wisconsin Statutes, information relating to income and expenses provided to the Village Assessor shall be considered confidential. Such information shall only be released to individuals whose need for the information is justified by the discharge of their duties imposed by law, or the duties of their office, or by order of a court.

*(b)* Unless a court determines that the information is inaccurate, the information is not subject to the right of inspection and copying under Wis. Stats. §19.35(1).

### **3.10 Special Assessment Procedures.**

**(1)** In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the provisions of this ordinance. This ordinance is adopted pursuant to Wis. Stats. §66.0701.

(2) Whenever the board shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this section, it shall adopt a resolution specifying this intention and the time according to Wis. Stats. §66.0703, before and after completion of the work or improvement, when the amount of assessments will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance if known or the method for determining said rate of interest and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.

(3) The provisions of Wis. Stats. §66.0701, shall apply to special assessments levied under this ordinance except that, when the board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Wis. Stats. §66.0703 (5), shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost. Alternatively, the board may determine by resolution that the hearing on the assessments be held at some time during the course of the work or improvement or the rendering of the service, and the report required by Wis. Stats. §66.0703(5) shall contain a statement of accrued costs and estimated costs for said work or improvement.

(4) Notice of the time and place of the public hearing on any proposed special assessment and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by Wis. Stats. §66.0703(7)(a).

(5) Any special assessment levied under this section shall be a lien against the property assessed from the date of the final resolution of the board determining the amount of the levy.

(6) Any person against whose property a special assessment is levied under this ordinance may appeal in the manner prescribed by Wis. Stats. §66.0703 (12), within 90 days after the date of the publication of the final resolution approving the assessment or within 90 days after the date of the notice of the resolution amending, canceling or confirming a prior assessment.

(7) GENERAL ASSESSMENT PROVISIONS. It is the intent of this section to equitably distribute the cost of public improvements to benefited properties.

1. Assessable project costs will include: field surveys; engineering; preparation of plans and specifications; construction; including change orders; inspection; legal expenses; right-of-way acquisition; advertising of bids; and administration costs.

2. Tree removal, when necessary, will be assessed as part of the construction cost and divided equally amongst the entire project assessable frontage.

3. Planting of terrace trees during new construction will be assessed as a part of the street project. Trees will be placed at 35' intervals or as determined by the director of public works (director) or the director's agent. The total cost of trees will be divided by the linear feet of the project to determine the cost per foot for tree planting. Total assessment will be based on the cost per linear foot times the property front footage.

4. Assessments will be levied according to the front foot dimension of the abutting property. The front of a property will be the narrowest lot dimension. In the case of a corner lot with equal dimensions the 'addressed' side will be considered the front.

5. All new construction costs will be assessed to the affected property at 100% of the village's cost of construction.

6. Assessment Exceptions.

a. Corner lots. The first 120' of the longest side will be charged at 50% of the assessment rate. The total balance of the frontage will be charged at 100% of the assessment rate. On corner lots where both sides have an equal frontage or frontage of less than 120', the side to be considered the front side will be the addressed side.

b. Double frontage lots. The first 120' facing the street that is not considered to be the 'addressed' will be charged at 50% of the assessment rate. The total balance of the frontage will be assessed at 100% of the assessment rate. When the second side of the lot is the rear of the lot, and no access is allowed, the abutting property will not be assessed.

c. Triple frontage lots. The front of the lot will be assessed at 100%, the side lot will be assessed at 50% of the first 120' and 100% of the remaining footage. The third side, if there is no access, will not be assessed.

d. Odd shaped lots. Lots such as those found on a cul-de-sac, will have their assessment rate determined by the total cost of the project for all odd shaped lots divided by the total square footage of the lots involved. The assessment for each lot will be determined by multiplying the assessment rate by the total square footage of each lot.

total cost of the project for all odd shaped lots

total square footage of all lots involved

= assessment rate

assessment = assessment rate X square footage of each lot

e. There will be no assessment made for any frontage to which access is physically or legally precluded, such as unbuildable parcels and rights-of-way.

f. In the event that the state or county participates in the construction of village streets, the state or county contribution will first go to reduce the overall project cost. The balance of the project costs will be assessed to the abutting property owners on a cost per linear foot basis using the total remaining costs of the project and dividing by the front footage, unless otherwise defined in this section.

**(8) SPECIFIC ASSESSMENT PROCEDURES**

*(a) Street Construction.*

1. An improved street is defined as one with curb and gutter and a paved surface. Improved street construction costs will be assessed at a per front foot rate at the time of improvement.

2. The standard street width will be 36' or the width determined by the plan commission at the time of plan review, face-of-curb to face-of-curb. Pavement and granular base thickness will be per DOT standard specifications for similar construction.

*(b) Storm Sewer and Storm Water Detention Construction.*

1. The cost of a storm sewer including piping, manholes and other appurtenances will be totaled for the entire project and divided equally on a front foot cost.

2. The village will assume the cost of any over-sizing of storm sewer structures that are installed to serve an area outside of the area being assessed. All excavating, backfill and/or pavement repair for oversized storm sewer structure will be assessable.

3. Any storm laterals installed to private property will be assessed at cost to the property owner.

4. The cost of storm water detention basins, which must be built to accommodate area wide drainage, will normally be absorbed by the village. If a detention basin must be constructed to benefit a specific portion of the village which can readily be identified, those costs will be assessed to the benefited property owner.

*(c) Sidewalk Construction.*

1. Sidewalks will be constructed on all improved streets as part of street construction except as may be deemed unnecessary by a resolution by the board.

2. All costs associated with sidewalk construction and reconstruction will be assessed to the abutting property owner with the exception of crosswalks, which will be constructed at the village's expense. Crosswalks will be defined as the area of sidewalk located on a corner that is not assessable to an abutting property.

3. Any sidewalk that is in good condition prior to street reconstruction will be measured and a credit will be given to the abutting property for that portion of sidewalk.

*(d) Maintenance of Streets & Sidewalks.*

1. Street maintenance such as slurry seal, grinding & resurfacing, and the installation of temporary surfaces will be at the village's expense.

2. The replacement of sidewalks, deemed to be in substandard condition by the director or the director's agent that abut private property, will be replaced at the property owners expense, with the exception of crosswalks, as defined in section (c)2.

*(e) Driveway Apron Construction & Reconstruction.*

1. The construction costs of concrete driveway aprons will be assessed at the time of initial street construction or at the time of reconstruction.

2. If a property owner has a concrete apron that is in good condition at the time of reconstruction as determined by the director or the director's agent, they will receive a credit for that portion of driveway apron deemed to be in good condition.

3. If a property owner has an asphalt apron that is in good condition at the time of reconstruction as determined by the director or the director's agent, they will receive a credit of 65% of the cost of replacement for that portion of driveway apron deemed to be in good condition.

4. Property owners will be responsible for all costs of construction associated with the enlargement of an existing driveway apron or of any overbuild in base or pavement.

*(f) Sanitary Sewer Construction.*

1. Sanitary sewer mains will be assessed on a front foot basis including the installation costs of the main, manholes, and appurtenances, the cost of which will be totaled and assessed on a project wide basis.

2. A sanitary sewer installed on the side of a lot will not be assessed to a property unless it is the only sewer available to the property. In that case, the side lot will be treated as the front of the lot and assessed accordingly.

3. The standard pipe size for construction will be 8". Any costs associated with the 'oversizing' of a main, for grade or volume reasons, will be absorbed by the wastewater utility.

4. The installation of new sanitary laterals will be assessed at a per foot rate running from the main to the front property line. At the time of reconstruction this portion of the system will be installed at the utility's expense.

5. Any construction, reconstruction or major maintenance to the portion of the lateral between the house and property line is done at the expense of the property owner. Minor maintenance such as rodding will be the responsibility of the property owner from the house to the sewer main.

*(g) Water Main Construction.*

1. Water main will be assessed on a front foot basis, including the main, valves, boxes, hydrants, and other appurtenances, the cost of which will be totaled and assessed on a project wide basis.

2. Water main installed on a side lot will not be assessed to the property unless there is no service available to the front of the property. In that case, the side lot will be treated as the front and assessed accordingly.

3. The standard pipe size for construction will be 6". Any costs associated with the 'oversizing' of a main, for volume reasons, will be absorbed by the water utility.

4. Responsibility for lateral construction from the main to the water shut-off box will be as required by the Public Service Commission.

5. Any construction, reconstruction or major maintenance to the portion of the lateral between the house and property line is done at the expense of the property owner.

*(i) Miscellaneous*

1. Street Signs. The village will normally absorb this cost as a village wide benefit.

2. Bridges. The village will normally absorb this cost as a village wide benefit.

3. Traffic Signals. The village will normally absorb this cost as a village wide benefit.

**(9) PAYMENT PROCEDURES**

*(a)* All publicly owned and tax exempt properties, including lands owned or controlled by the village, county, state, and school district, will be assessed at 100% of the assessment rate.

*(b)* When state or federal aids are available for a specific project, they will be applied first to reduce the village's share of the cost of the project (if any). Any remaining funds will be applied to reduce assessments.

*(c)* Improvements which are not directly assessable to abutting property owners or elsewhere covered in this policy, will be averaged into the unit costs over the project limits and apportioned to all affected properties in accordance with the applicable assessment formula.

*(d)* Method of payment.

1. If the amount owed is less than \$500, a lump sum payment must be paid on the due date as specified in the assessment billing. If the amount owed is \$500 up to \$1200, payment may be made in three equal installments over a three-year period. If the amount owed is more than \$1200, payment may be made in five equal installments over a five-year period. If the amount

owed is more than \$5,000, payment may be made in ten equal installments over a ten-year period.

2. Installment payments will be charged interest/administrative costs at the rate specified in the special assessment final resolution. The rate used shall be the prime lending rate on the Monday preceding the adoption date of the final resolution to assess, plus 3ChaChapter%.

3. No interest/administrative cost will be charged against a lump sum payment or the first installment payment if the payment is made by November 1 in the year the payment is due.

4. Separate current year special assessment bills on an individual property may be combined to establish eligibility for the installment payment options. To avoid having the entire amount placed on the tax roll, the Village Treasurer must be notified in writing prior to November 1, if an owner is going to elect an installment option.

5. The total amount of all outstanding special assessments will become due and payable upon sale or transfer of the property.

6. In cases of hardship, assessments may be deferred. Application should be made to the village clerk/treasurer on a form provided by the clerk/treasurer. Applications for deferred assessments will be kept confidential, be reviewed on an individual basis, and considered on the application's merits.

(10) ASSESSMENTS TO PROPERTIES NOT LOCATED IN THE VILLAGE. 1. If an improvement is made adjacent to a property not located in the village at the time of construction, the assessment will be held, per state statute, until the property is annexed to the village. Upon annexation all assessments will come due and be paid for in accordance with this policy.

(11) Any modification of section 3.10(8) shall require a unanimous vote of the board.

(12) Section 3.10(9) shall apply to all assessments made after April 1, 2001.

### **3.11 Capital Expenditure Limitation**

(1) Prior to the start of any physical construction of any municipally financed (in whole or in part) project requiring a Village capital expenditure of \$5 million dollars or more, the Village Board shall submit to the electorate a referendum on the project. The wording of any referendum shall provide the specific purpose, location, benefit, and cost of the project.

Nothing in this provision shall be construed to preclude the Village from exercising its role in the planning or design of such publicly financed projects, or from exercising its rights and duties as a municipality under state law.

### **3.12 Treasurer Bond**

The Village of North Fond du Lac, Fond du Lac County, Wisconsin shall be obligated to pay all state and county taxes to the Fond du Lac County Treasurer, as provided for by Wisconsin Statute 70.67 (2).

(1) If the Village of North Fond du Lac Treasurer should default or fail to pay the taxes, then the

(2) Village shall pay from the

(3) funds that shall be available to the Village of North Fond du Lac.

(4) By adoption of this Ordinance, the Village of North Fond du Lac is exempting itself from posting the bond sufficient to cover all state and county taxes.

