

ORDINANCE NO. 3462

AN ORDINANCE AMENDING CHAPTER 3, FINANCE AND TAXATION OF THE
CODE OF ORDINANCES OF THE CITY OF FOND DU LAC

The City Council of the City of Fond du Lac do ordain as follows:

Section 1. That Chapter 3, FINANCE AND TAXATION, Section 3.03 through Section 3.09 of the Code of Ordinances of the City of Fond du Lac, Wisconsin, is hereby amended as to read as follows:

3.03 **RECEIVING MONIES.** The City Treasurer shall receive all City monies and issue a receipt therefore the City may enter into contracts with other entities such as the County for the collection and receipt of taxes.

3.04 **COLLECTION OF TAXES AND SPECIAL ASSESSMENTS.** (1) STATE LAW ADOPTED. The City hereby elects to utilize the multiple installment payment option prescribed in §74.12, Wis. Stats., and the provisions of that section are hereby adopted by reference and made a part of this Code as if fully set forth herein. Any future amendments, revisions, modifications or renumberings of the statute incorporated herein are intended to be made a part of this Code in order to ensure strict uniformity with statutory procedure.

(2) **REAL PROPERTY TAXES.** Real property taxes shall be paid in the following manner:

(a) In full on or before January 31; or

(b) In two (2) equal installments payable on or before January 31 and July 31.

(3) **MINIMUM REAL PROPERTY TAX.** If total real property tax is less than \$200, it shall be paid in full on or before January 31.

(4) **SPECIAL CHARGES.** Special charges for current services which shall include, without limitation because of enumeration, snow and ice removal, weed elimination, street sprinkling, oiling and tarring, tree care, sewer service and sanitary sewer laterals when installed at a different time than the sanitary sewer main, shall not be payable in installments. If not paid within the period fixed by the Council, the same shall be deemed a delinquent charge and shall become a lien on the property against which it is levied and shall automatically be extended on the current or next tax roll as a delinquent tax against the property and all procedures in relation to the collection and return and sale of property for delinquent real estate taxes to apply to such charge.

(5) **SPECIAL ASSESSMENTS.** (a) Installment Schedule. Whenever any special assessment, or combination of special assessments, in excess of \$500 is levied to defray the cost of any public improvement, except those enumerated in sub. (4) above, such special assessment or special assessments may be paid in accordance with the following schedule:

Assessment Amount	Installment Period
\$500 - 5,000	5 years
\$5,001+	10 years

(b) Principal. The first installment shall include a proportionate part of the principal of the special assessment determined by the number of installments, together with interest computed for a period of one year from the date of the notice hereafter provided for, and each subsequent installment shall include a like proportion of the principal for one year's interest upon the unpaid portion of the assessment.

(c) Rate of Interest. The rate of interest charged for the installment period shall be based upon the bond borrowing interest rate of the City, plus 2% and rounded up to the nearest quarter percentage point on December 1 of the year prior to the initial due date of the special assessment.

(d) How Entered. The first installment shall be entered in the first tax roll prepared after such installments shall have been determined as a special tax on the property upon which the special assessment was levied, and thereafter this tax shall be treated in all respects as any other municipal tax. Subsequent installments shall be entered in a like manner and with like effect in each of the annual tax rolls thereafter until all are levied.

(e) Delinquencies and Transfers. 1. If any installment so entered in the tax roll shall not be paid to the City Treasurer with the other taxes, it shall be returned to the county as delinquent and accepted and collected by the county in the same manner as delinquent general taxes on real estate.

2. If an installment becomes delinquent as in subpar. 1. above, the sum of the remaining installments shall become due and payable and entered in the next succeeding tax roll.

3. Any installments remaining upon transfer of property shall be paid upon closing and prior to recording of such transfer.

(f) Notice. Whenever special assessments for local improvements are payable in installments, a notice shall be published in the official newspaper. Such notice shall be substantially in the following form:

Installment Assessment Notice

Notice is hereby given that special assessments in excess of \$500 for the improvement of (describe the improvement) have been determined as to each parcel of real estate affected thereby and a statement of the same is on file with the City Clerk. It is proposed to collect the same in equal installments pursuant to the schedule enumerated in sub. (5) of this section with interest thereon at _____% per annum. All assessments will be collected in

installments as above provided except such assessments as are paid in full on or before November 30, _____.

Dated: _____

Clerk of the City of Fond du Lac, Wisconsin

(g) Bonds. When no bonds have been issued or when bonds other than property liability bonds have been issued to finance an improvement, the unpaid balance of any assessment not entered on the tax roll may be paid in full before due without interest. The date of entry on the tax roll is hereby designated as December 1 of each year.

(h) Interest Refunds. 1. Interest refunds for special assessment payments subsequent to the November 30 deadline will be made according to the following schedule:

<u>If Payment is Received Prior to</u>	<u>Percentage of Interest Refund</u>
January 31	75%
March 31	50%
May 31	25%

2. The City Treasurer will process interest refunds as workload permits. It is not the intention to reduce the overall efficiency of current collection procedures to enable immediate interest refunding.

3. In addition, interest refunds will not be made unless all installments on the current year's tax levy have been received by the City Treasurer on a timely basis according to subs. (2) and (3) above.

3.05 DUPLICATE BOND ELIMINATED. (1) The City elects not to give the bond on the City Treasurer provided for by §70.67, Wis. Stats.

(2) Pursuant to §70.67, Wis. Stats., the City shall be obligated to pay in case the Treasurer fails to do so all State and county taxes required by law to be paid by such Treasurer.

3.06 MUNICIPAL BUDGET. The municipal budget for the City shall be prepared, hearing held and adopted as provided by §65.90, Wis. Stats.

3.07 PURCHASING. (1) PURPOSE. The purpose of this section is to secure for the taxpayers the advantages and economies which will result from centralized control over the expenditures of funds for supplies, materials, equipment and contractual services; from the application of modern, businesslike methods to such expenditures; and from better utilization of the articles procured at public expense.

(2) **DEFINITIONS.** For the purpose of this section the following terms, phrases, words and their derivations shall have the meaning given below. When not inconsistent with the context, words used in the present tense include the future, words in the plural number include the singular number and words in the singular number include the plural number. The word "shall" is mandatory and not merely directory.

City. The City of Fond du Lac, Wisconsin.

City Purchasing Agent or "Agent." The Purchasing Agent of the City of Fond du Lac.

Contractual Services. Services that involve public construction or improvements rendered to the City by others under expressed or implied agreement, but shall not include professional and other contractual services which are in their nature unique and not subject to competition.

Council. The City Council of the City of Fond du Lac.

Supplies. Includes all supplies, materials and equipment furnished to the City.

Using Agency. Any department, agency, commission, bureau or other unit in the City government using supplies or procuring contractual services as provided for in this section. The term is intended to apply to those agencies which are under the administrative jurisdiction of the City Manager.

(3) **CITY PURCHASING AGENT.** The Director of Administration shall serve as City Purchasing Agent and shall have general supervision of City purchasing. The Agent shall appoint a purchasing coordinator within the Comptroller's division who shall perform the duties prescribed by this section and all other duties assigned by the Agent.

(4) **SCOPE OF PURCHASING AUTHORITY.** The Agent shall purchase or contract for all equipment, supplies and contractual services needed and requisitioned by any using agency in the City except as otherwise provided in this section, in accordance with such rules and regulations as the City Manager may prescribe from time to time for the management and operation of the division of purchasing, in keeping with the spirit of this section.

(a) Unauthorized Purchases. Except as herein provided, no City officer or employee shall order the purchase of any equipment or supplies or make any contract within the purview of this section other than through the Purchasing Agent, and any purchase ordered or contracts made contrary to the provisions hereof shall not be binding on the City and shall make the purchaser personally liable.

(b) Disqualification of Bidders. The Agent shall have the authority to declare vendors who default on their bids or quotations irresponsible bidders and to disqualify them from receiving any business from the City for a stated period of time.

(c) Committee on Standards and Specifications. The Agent shall prepare and secure with the cooperation of the City departments standard and written specifications for supplies

used by the various branches of the City government. To assist the Agent in this work the City Manager may establish a Committee on Standards and Specifications to be composed of the City Purchasing Agent as chairman and such other officials as the City Manager may designate.

(d) Exemptions From Centralized Purchasing. The Purchasing Agent may, and where legally required to do so, shall authorize in writing any agency to purchase or contract for certain specified classes of supplies, materials, equipment or contractual services independently of the Agent's office; but such purchases or contracts shall be made in conformity with the applicable provisions of this section. The Agent may also rescind such authorization to purchase independently by written notice to the agency concerned, unless otherwise prohibited by law.

(e) Purchasing Cards. Purchases of equipment, supplies and contractual services may be made through properly established purchasing cards or other similar means where permitted and authorized by the Agent. The City Manager shall promulgate rules and regulations governing the proper and authorized use of purchasing cards. The City Comptroller shall review monthly statements showing the actual expenditures for each using agency made through the use of purchasing cards. Improper or unauthorized use of purchasing cards may be cause for termination of employment or other disciplinary action.

(f) Assistance. The Purchasing Agent shall have the power and authority to call upon any officer, board, department or commission to furnish information or otherwise assist in the purchasing function if within the scope of such officer, board, department or commission.

(5) REQUISITIONS AND ESTIMATES. All using agencies shall file with the Agent detailed requisitions or estimates of their requirements in supplies and contractual services in such manner, at such time and for such future period as the Agent shall prescribe.

(6) ENCUMBRANCE OF FUNDS. Except in cases of emergency, the Agent shall not issue any order for delivery on a contract or purchase until the Comptroller shall have certified that there is to the credit of the accounts of using agencies concerned a sufficient available unencumbered appropriation balance, in excess of all unpaid obligations to pay the amount of such order.

(7) GRATUITIES. The acceptance of any gratuity in the form of cash, merchandise or any other thing of value by an official or employee of the City from any vendor or contractor or prospective vendor or contractor, except where given for the use and benefit of the City, shall be deemed to be a violation of this section and may be cause for termination of employment or other disciplinary action. The offer of any such gratuity to any official or employee of the City by any vendor or contractor, or prospective vendor or contractor, may be cause for declaring such individual or firm to be an irresponsible vendor and for barring him from bidding as provided by this section.

(8) COMPETITIVE BIDDING REQUIRED. All purchases of and contracts for equipment, supplies and contractual services shall, except as specifically provided herein, be based wherever practicable on competitive bids. No splitting of orders as an evasion of the procedure described herein shall be permitted.

(9) **FORMAL CONTRACT PROCEDURE.** All equipment, supplies or public construction, except as otherwise provided herein or by statute, when the estimated cost shall exceed \$50,000 shall be purchased by formal, written bids and subsequent written contract from the lowest responsible bidder after notice inviting bids.

(a) **Notice Inviting Bids.** Notice inviting bids shall be published one or more times in the official newspaper of the City and/or in an appropriate trades journal at least 5 days preceding the last day set for the receipt of proposals. The newspaper notice required herein shall include a general description of the articles to be purchased, shall state where bid blanks and specifications may be secured and the time and place for opening bids.

(b) **Bidders List for Public Construction Contracts.** The Agent shall also solicit sealed bids from all responsible prospective suppliers who have requested their names be added to a bidders list which the Agent shall maintain by sending them a copy of such newspaper notice or such other notice as will acquaint them with the proposed purchase or sale. In any case, invitations sent to the vendors on the bidders list shall be limited to commodities that are similar in character and ordinarily handled by the trade group to which invitations are sent.

(c) **Bid Deposits.** When deemed necessary by the Agent and/or when required by State law, bid deposits shall be required in an amount within the discretion of the Agent to assure that the successful bidder will execute a contract. Unsuccessful bidders shall be entitled to return of bid deposit where the Agent has required same. A successful bidder shall forfeit any bid deposit required by the Agent upon failure on his part to enter a contract within 10 days after the award, unless such time is extended by the City.

(d) **Bid Opening Procedure.** Bids shall be submitted to the Agent. They shall be identified as bids on the envelope and opened in public at the time and place stated in the public notices. A tabulation of all the bids received shall be recorded and open to public inspection.

(e) **Rejection of Bids.** 1. The Agent shall have the authority to reject all bids or parts of all bids for any equipment, supplies or contractual services included in the proposed contract when the public interest shall be served thereby.

2. No bid shall be awarded to a contractor who is in default on the payment of taxes, licenses or other monies due the City or who has defaulted on a previous contract with the City.

(f) **Award of Contract.** 1. **Committee on Awards.** Contracts within the purview of this section shall be awarded by a Committee on Awards composed of the City Manager, who shall serve as chairman, the Director of Public Works and the Purchasing Agent.

2. **Lowest Responsible Bidder.** Contracts shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder," in addition to price the Committee on awards shall consider the ability, capacity and skill of the bidder to perform the contract or provide the service required; whether the bidder can perform the contract or provide the service promptly or within the time specified without delay or interference; the character, integrity, reputation, judgment, experience and efficiency of the bidder; the quality of performance of previous contracts or services; the previous and existing compliance by the bidder with laws and ordinances relating to the contract or service; the sufficiency of the financial resources and

ability of the bidder to perform the contract or provide the service; the quality, availability and adaptability of the equipment, supplies or contractual services to the particular use required; the ability of the bidder to provide future maintenance and service and the potential cost of such maintenance and service for the use of the subject of the contract; and the number and scope of conditions attached to the bid.

3. **Tie Bids.** If 2 or more low bids are received for the same contract total amount, unit price, quality and service being equal, the contract shall be awarded to a resident bidder. If there is no resident bidder, the contract shall be awarded to one of the tie bidders by drawing lots.

4. **Award to Other than Lowest Bidder.** When the award is not given to the lowest bidder, a full and complete statement of the reasons for doing so shall be prepared by the Agent and filed with other papers relating to the transaction.

(f) **Performance Bonds.** The Agent shall have the authority to specify the requirements of a performance bond before requesting bids and entering a contract, in such amount as he shall find reasonably necessary to protect the best interests of the City.

(g) **Prohibition Against Subdivision.** No contract or purchase shall be subdivided to avoid or circumvent the requirements of this section.

(10) **QUOTATION PROCEDURE.** All purchases of equipment, supplies and contractual services when the estimated cost is between \$10,000 and \$50,000 shall be made in accordance with the following procedure, except the procedure may be waived if the Agent determines it to be impossible or impractical.

(a) **Minimum Number of Quotations.** Quotation purchases, wherever practicable, shall be based on at least 3 competitive quotations and shall be awarded to the lowest responsible bidder in accordance with the standards set forth in par. (f) of sub. (9) above.

(b) **Notice Inviting Quotations.** The Agent may solicit quotations by direct request in person, by mail, telephone, or through internet websites without advertisement.

(c) **Recording.** The Agent shall keep a record of all orders and the quotations obtained and such records shall be open to public inspection.

(11) **EXCEPTIONS.** (a) **Exceptions to Bidding or Quotation Procedures.** Purchases of equipment, supplies and contractual services when the estimated cost is less than \$10,000 may be made without the benefit of formal bids or quotations. Solicitation of quotations for purchases of less than \$10,000 is encouraged but not required.

(b) **State Contract or Cooperative Purchasing.** Purchases of equipment, supplies or services through State of Wisconsin or other governmental cooperative purchasing plans is encouraged. Purchases made through such cooperative plans may be made without the requirement to solicit formal bids or quotations since such purchases are already based on competitive pricing.

(c) Petty Expenditures. Purchases of supplies or services in amounts less than \$500 may be made from properly established petty cash accounts by the heads of using agencies for incidentals and shall be reviewed by the Comptroller's Division and approved for reimbursement. The City Manager shall promulgate rules and regulations for the use of petty cash accounts.

(d) Professional Services. Contracts for professional services may be entered into by the City Manager without the requirement for competitive bidding since professional services are by their nature unique.

(e) Real Estate Transactions. All real estate transactions shall be made subject to the approval of the City Council provided that the City Manager or other City officials may perform all delegable functions in connection therewith as the City Council may direct.

(f) Emergency Purchases. An emergency shall be deemed to exist when a breakdown in machinery or in an essential service occurs; or when unforeseen circumstances arise, including delays by contractors, delays in transportation and unanticipated volume of work. If an emergency occurs during regular business hours, the head or other employee of the using agency shall immediately notify the Agent who shall either purchase the required commodity or service or authorize the using agency to do so. If the Agent is unavailable, the head of the using agency shall notify the City Manager before making the purchase. If an emergency occurs at times other than regular business hours, the using agency may purchase directly the commodity or commodities required. If the estimated cost of the emergency purchase exceeds \$10,000, the head of the agency shall, wherever possible, secure competitive quotations and order delivery to be made by the lowest responsible bidder. On every emergency purchase made the agency head shall not later than one week thereafter submit to the Agent a requisition, a tabulation of quotations received, if any, a delivery receipt and a written explanation of the circumstances of the emergency. The records of such emergency transaction shall be open to public inspection during regular business hours.

(g) Proprietary Purchases. Proprietary, patented equipment, supplies or services available from only one source shall be exempt from the requirement for competitive bidding or quotations.

(h) Purchases of Used Equipment. Purchases of used equipment, materials or supplies may be authorized by the Agent without the use of the formal bid or quotation procedure outlined in this section.

(i) Donations. Purchases of equipment, materials, supplies, and services made in conjunction with projects for which any materials have been donated or any labor for the project has been provided by volunteers.

(12) INSPECTION AND TESTING. The Using Agency shall inspect all deliveries of equipment, supplies or contracted services made to such using agencies to determine their compliance with the quantities and specifications set forth in the order or contract.

(13) SURPLUS EQUIPMENT, MATERIALS OR SUPPLIES. The Agent shall have the authority to sell surplus equipment, materials or supplies or to exchange the same for or trade on new purchases, or to authorize the disposal of such items.

(a) Using Agencies. Using agencies shall notify the Agent of any surplus equipment, materials or supplies which may have become obsolete, unsuitable or no longer needed prior to the disposal of such items.

(b) Permission of the Agent. Other City employees shall not be permitted to sell, remove or dispose of surplus items without the permission of the Agent. Improper, unauthorized removal or disposal or unauthorized personal use of City property, including surplus property may be cause for termination of employment or other disciplinary action.

3.08 ROOM TAX. (1) DEFINITIONS. The following terms have the meanings indicated:

Gross Receipts. The meaning as defined in §77.51(11) (a), (b) and (c), Wis. Stats., insofar as applicable.

Hotel or Motel. A 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, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any 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, and excepting mobile home parks.

Transient. Any person residing for a continuous period less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) IMPOSITION OF ROOM TAX. (a) Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodgings 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 the rate of 7% of the gross taxable receipts from such retail furnishings of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by §77.52(2)(a)1., Wis. Stats.

(b) The City Convention and Visitor's Bureau is the principal organization for the purpose of promotion of convention and tourist business and shall receive all monies collected from the room tax minus the City's cost of administration and .6% of the gross taxable receipts. The Convention and Visitor's Bureau shall provide the City with an annual certified audit. The Bureau shall permit and allow inspection of its records pertaining to the use of room tax funds upon request of the City Council at reasonable times.

(c) The organization receiving monies generated by room tax collections shall retain at the Convention Bureau's discretion the opportunity to participate in the City public employee's benefit plan at the Convention Bureau's expense and will submit an annual report prepared by a

CPA on or before April 1 following December 31 of the previous year for monies received in the previous year.

(3) SCHEDULE OF PAYMENT. (a) This section shall be administered by the City Treasurer. The tax imposed for each calendar month is due and payable on the 20th of the month next succeeding the calendar month for which imposed. A return shall be filed with the Treasurer, by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar month from such retail furnishings of rooms or lodging, illustrating and indicating thereon any exemption from an imposed room tax, billed to the State and/or its departments or agencies, the amount of taxes imposed for such period and such other information as the City Treasurer deems necessary. Every person required to file such monthly return shall, with his first return, file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each such calendar year.

(b) The annual return shall summarize the monthly returns, reconcile and adjust for errors in the monthly returns, and shall contain certain such additional information as the Treasurer requires. Such annual returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

(4) PERMIT REQUIRED. Every person furnishing rooms or lodging under par. (2)(a) above, shall file an application for a permit for each place of business with the Treasurer. Every application for a permit shall be made upon a form prescribed by the 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 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 to the Treasurer a fee for each permit.

(5) ISSUANCE OF PERMIT. (a) After compliance with sub. (4) above by the applicant, the 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. No innkeeper shall operate in a lodging facility without first obtaining a room tax permit for each lodging facility.

(b) Any person aggrieved by this section may petition the City Manager for a determination of such grievance. The City Manager shall appoint 3 disinterested persons to review and decide the grievance.

(6) 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 the buyer in the transaction or new owner/operator will be responsible for all outstanding room tax payments. 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 price of the accommodations valued in money.

(7) AUDITS. (a) The Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of facts contained in the return being audited or on the basis of any other information within the Treasurer's possession. One or more such office audit determinations may be made of the amount due for any one period or for more than one period.

(b) The Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of facts contained in the return being audited or upon any other information within the Treasurer's possession. The Treasurer is authorized to examine and inspect the State sales tax records and memoranda of any person in order to verify the tax liability of that person or of another person.

(8) FAILURE TO FILE RETURN. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under sub. (2)(a) above. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the State sales tax records and memoranda as stated herein. On the basis of this estimate the 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 10% thereof. One or more such determinations may be made for one or more than one period.

(9) INTEREST ON UNPAID TAXES. All unpaid taxes under this section shall bear interest at the statutory rate per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Treasurer. All refunded taxes shall bear interest at the statutory rate per annum 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 due date of the return for purposes of interest computation.

(10) LATE FILING FEE. Delinquent tax returns shall be subject to a late filing fee and the liquor license or other municipal licenses will be withheld or not renewed until the room tax is paid. The tax imposed by this section shall become delinquent if not paid:

(a) In the case of a timely filed return, within 30 days after the due date of the return or within 30 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.

(11) RECORDS. 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 for 2 years in such form as the Treasurer requires.

(12) CONFIDENTIALITY. (a) All tax returns, schedules, exhibits, writings or audit reports relative to such returns on file with the Treasurer are deemed to be confidential.

(b) No person having any 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 permit any return or copy thereof to be seen or examined by any person, as provided in par. (a) above.

(13) **PENALTY.** Any person who is subject to the tax imposed by this section who fails to obtain a permit as required by sub. (4) above or who fails or refuses to permit the inspection of his State sales tax records by the Treasurer after such inspection has been requested by the Treasurer or who fails to file a return as provided in this section or who violated any other provision of this section, shall be subject to a forfeiture as provided in 25.04 of this Municipal Code. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense.

3.09 DISPOSAL OF ABANDONED PROPERTY. (1) Except as provided in sub. (2), the City shall dispose of any personal property which has been abandoned or has been unclaimed for a period of not less than 30 days after the City takes possession of the property by public auction or sale open to the public. All receipts from such sale or auction, after deducting the necessary expenses of keeping the property and conducting the sale, shall be paid into the City treasury.

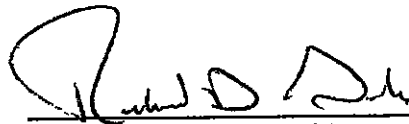
(2) The City Council may, upon written request, vary from sub. (1) and dispose of abandoned property by conveying the property to educational institutions for a legitimate educational purpose by adoption of a resolution authorizing such a conveyance. Upon disposition of the property, the City shall maintain an inventory of such property, a record of the date and method of disposal, including the consideration received for the property, if any and the name and address of the organization taking possession of the property. Such inventory shall be kept as a public record for a period of 2 years from the date of disposal of the property.

Section 2. The appropriate City officials are hereby authorized and directed to take such action as is necessary to effectuate the terms of this Ordinance.

Section 3. All other ordinances and resolutions inconsistent with the provisions of this Ordinance are hereby repealed.

Section 4. This Ordinance shall take effect and be in force upon its passage and publication as provided by law.

ADOPTED: JUL 3 2011



Richard D. Gudex, President
Fond du Lac City Council

Attest:



Sue L. Strands, City Clerk

City Attorney:

Reviewed 