

**TITLE 3 Finance and Public Records – Village of Gays Mills**

**TITLE 3**

**Finance and Public Records**

Chapter 1	Finance
Chapter 2	Special Assessments
Chapter 3	Public Records
Chapter 4	Disposal of Lost and Abandoned Property

**CHAPTER 1**

**Finance**

3-1-1	Preparation of Tax Roll and Tax Collections
3-1-2	Duplicate Treasurer’s Bond Eliminated
3-1-3	Village Budget
3-1-4	Changes in Budget
3-1-5	Village Funds to Be Spent in Accordance with Appropriation
3-1-6	Fiscal Year
3-1-7	Public Depositories
3-1-8	Claims Against Village
3-1-9	Temporary Investment of Funds Not Immediately Needed
3-1-10	Receiving Fees; Receipt for Same
3-1-11	Bidding Procedures
3-1-12	Accounts Receivable Billing Procedures
3-1-13	Annual Audits
3-1-14	Fee for Returning Checks With Insufficient Funds; Reimbursement of Collection Costs
3-1-15	Policy for Public Deposits and Investments
3-1-16	Highway Account
3-1-17	Certified Plat and Assessment of Highways

**SEC. 3-1-1 PREPARATION OF TAX ROLL AND TAX COLLECTIONS.**

- (a) **Content of Tax Roll.** Pursuant to Section 70.65, *Wis. Stats.*, the Clerk-Treasurer shall prepare a tax roll and include the required contents as described in Section 70.65, *Wis. Stats.*
- (b) **Property Tax Collection.** All provisions of Chapter 74, *Wis. Stats.*, in regards to property tax collection are adopted and by reference made a part of this Chapter with the same force and effect as though set out in full.

State Law Reference: Sec. 70.65, *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### SEC. 3-1-2 DUPLICATE TREASURER’S BOND ELIMINATED.

- (a) **Bond Eliminated.** The Village of Gays Mills elects not to require the Village Clerk-Treasurer acting as Village Treasurer to give the bond as provided for by Section 70.67(1), *Wis. Stats.*
- (b) **Village Liable for Default of Treasurer.** Pursuant to Section 70.67(2), *Wis. Stats.*, the Village shall be obligated to pay, in case the Village Clerk-Treasurer shall fail to do so, all taxes required by law to be paid by such Clerk-Treasurer to the County Treasurer.

State Law Reference: Sec. 70.67, *Wis. Stats.*

### SEC. 3-1-3 VILLAGE BUDGET.

- (a) **Departmental Estimates.** Each officer, department and committee shall file with the Village Clerk-Treasurer before the regular October meeting of the Village Board in each year 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 Village Clerk-Treasurer and shall be designated as “Departmental Estimates,” and shall be as nearly uniform as possible for the main division of all departments. The Departmental Estimates shall also include proposals for five (5), ten (10), and fifteen (15) year periods based on goals and objectives.
- (b) **Consideration of Estimates.** The Village Board shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- (c) **Time and Form of Proposed Budget.** The Village shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget which shall list:
  - (1) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
  - (2) All anticipated revenue from all sources during the ensuing year.
  - (3) All proposed appropriations for each department, activity, and reserve account during the ensuing year.
  - (4) The actual revenues and expenditures for not less than the first six (6) months of the current year, and last preceding fiscal year, and the estimated revenues and expenditures for the remainder of the current year.
  - (5) All anticipated unexpended or unappropriated balances and surpluses by fund.
  - (6) Such other information as may be required by the Board and by State law.
- (d) **Copies of Budget.** The entire fiscal budget shall be available for public inspection in the Office of the Village Clerk-Treasurer during regular office hours.
- (e) **Report and Hearing.**
  - (1) The Village Board shall make a report no later than the Board’s first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
  - (2) A summary of such budget containing the information mandated by Section 65.90(3)(b), *Wis.*

## **TITLE 3 Finance and Public Records – Village of Gays Mills**

- Stats.*, and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the Village at least fifteen (15) days prior to the time of such public hearing.
- (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

State Law Reference: Sec. 65.90, *Wis. Stats.*

### **SEC. 3-1-4 CHANGES IN BUDGET.**

Except as provided in Section 65.90(5)(a), *Wis. Stats.*, the amount of the tax to be levied or certified, the amounts of the various appropriations and the purposes of such appropriations stated in the budget shall not be changed after approval of the budget except upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of changes under Section 65.90(4) and (5)(a), *Wis. Stats.*, shall be given by publication within ten (10) days after any change is made in the official Village newspaper.

### **SEC. 3-1-5 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.**

No order shall be issued from the treasury of the Village except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3-1-4 of this Chapter or when authorized by a resolution adopted by the affirmative vote of two-thirds (2/3) of the entire membership of the Village Board. 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; provided, however, that unused appropriations for the Fire Department and Library shall not revert to the general fund and appropriations may be made by the Board, 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 of which it was made shall have been accomplished or abandoned.

State Law Reference: Sec. 66.042(7), *Wis. Stats.*

### **SEC. 3-1-6 FISCAL YEAR.**

The calendar year shall be the fiscal year.

State Law Reference: Sec. 61.51(3) *Wis. Stats.*

### **SEC. 3-1-7 PUBLIC DEPOSITORIES.**

The Village Board shall by resolution designate the public depository or depositories organized and doing business under the laws of the State of Wisconsin or federal law and located within this State within which the Clerk-Treasurer shall deposit all public funds received by him or her and specify whether the moneys shall be maintained in time deposits subject to the limitations of Section 66.04(2), *Wis. Stats.*, demand deposits, or savings deposits, and whether a surety or other security shall be required to be furnished under Section 34.07,

### TITLE 3 Finance and Public Records – Village of Gays Mills

*Wis. Stats.*, by the public depository to secure payment of such deposits. When the money of the Village is deposited in such depository in the name of the Village, the Clerk-Treasurer shall not be liable for such losses as are defined by Section 34.01(2), *Wis. Stats.* The interest arising therefrom shall be paid into the Village treasury.

State Law Reference: Secs. 34.05, 34.06, and 61.26, *Wis. Stats.*

#### SEC. 3-1-8 CLAIMS AGAINST VILLAGE.

- (a) **Adoption of Alternative System of Approving Claims.** The alternative system prescribed in Section 66.044, *Wis. Stats.*, on approving financial claims against the Village treasury other than than claims subject to Section 893.30, *Wis. Stats.*, is adopted by this Section.
- (b) **Payment Procedure.** Payments may be made from the Village treasury after the Village Clerk-Treasurer audits and approves each claim as a proper charge against the treasury, and endorses his/her approval on the claim after having determined that the following conditions have been complied with:
  - (1) That funds are available therefore pursuant to the budget approved by the Village Board;
  - (2) That the item or service covered by such claim has been duly authorized by the proper official, department head, or board or commission;
  - (3) That the item or service has been actually supplied or rendered in conformity with such authorization; and
  - (4) That the claim is a just and valid claim pursuant to law.  
The Village Clerk-Treasurer may require the submission of such proof and evidence to support the claim being a just and valid claim pursuant to law as in his/her discretion may be deemed necessary.
- (c) **List of Claims Approved.** The Village Clerk-Treasurer shall file with the Village Board not less than monthly a list of claims approved, showing the date paid, name of the claimant, purpose, and amount.
- (d) **Annual Detailed Audit.** The Village Board shall authorize an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Chapter 442, *Wis. Stats.*, and designated by the Village Board per the directive of Section 66.044(3), *Wis. Stats.*
- (e) **Fidelity Bond.** The Village Clerk-Treasurer shall be covered by a fidelity bond of not less than Five Thousand Dollars (\$5,000.00) per the directive of Section 66.044(4), *Wis. Stats.*
- (f) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, and filed with the Village Clerk-Treasurer in time for payment on the regular pay day and such payments heretofore made are validated.
- (g) **Refund of Excess Tax Payments.** The policy specified in Section 74.03, *Wis. Stats.*, is adopted by this Subsection and pursuant thereto the Village Clerk-Treasurer shall issue a check for the excess of the amount escrowed by a property taxpayer and paid to the Village by December 31 over the amount of taxes due within fifteen (15) business days after the amount is paid to the Village.

State Law Reference: Secs. 66.044 and 74.03, *Wis. Stats.*

#### SEC. 3-1-9 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Village Board may elect to invest any Village funds not immediately needed, pursuant to Section 66.04(2), *Wis. Stats.*

State Law Reference: Secs. 66.04(2) and 34.01(1), *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### SEC. 3-1-10 RECEIVING FEES; RECEIPT FOR SAME.

- (a) **Receipt.** The Village Clerk-Treasurer, his/her deputies, and any other officer shall not receive any fees for any official duty or service, without giving a particular receipted account of such fees specifying for what they respectively accrued, if required by the person paying the same.
- (b) **Crediting Account/Safeguarding.** The Village Clerk-Treasurer, or his/her designees shall charge the amount of the fees paid to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village or to the Village Clerk-Treasurer, or his/her designees shall be safe-guarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.113, *Wis. Stats.*

### SEC. 3-1-11 BIDDING PROCEDURES.

- (a) **Adoption of City Bidding Procedures.** Pursuant to Section 61.56, *Wis. Stats.*, the Village of Gays Mills does hereby provide that as a complete alternative to the requirements of Sections 61.54 and 61.55 of the Wisconsin Statutes and in lieu thereof, that the provisions of Section 62.15, *Wis. Stats.*, shall be applicable to all Village contracts for public work the estimated cost of which is over Fifteen Thousand Dollars (\$15,000.00). The authority vested in the Board of Public Works by Section 62.15 of the Wisconsin Statutes shall be exercised by the Village Board or by a committee designated by the Village Board.
- (b) **Public Construction.** All public construction, the estimated cost of which exceeds Fifteen Thousand Dollars (\$15,000.00) shall be let by contract to the lowest responsible bidder; provided, however, that this provision does not apply to public construction if the materials for such a project are donated or if the labor for such a project is provided by volunteers (the “Donation/Volunteer Exception”) and is not mandatory for the repair and reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the Village Board, in which the public health or welfare of the Village is endangered, but only so long as such emergency exists (the “Emergency Exception”). Notwithstanding the foregoing, any class of public construction or part thereof may be done directly by the Village without submitting the same for bids so long as these Ordinances are approved by a vote of three-fourths (3/4) of all members-elect of the Village Board (the “Direct Construction Exception”). All other public construction shall be let as the Village Board may direct, subject to the requirements of other paragraphs in this Section to the extent they are applicable.
- (c) **Plans; Contract; Bond.** When public work is required or directed to be let to the lowest responsible bidder, the Village Board or the committee designated by the Village Board, shall prepare plans and specifications for the same, containing a description of the work, the materials to be used, and such other matters as will give an intelligent idea of the work required and file the same with the Village Clerk-Treasurer for the inspection of bidders, and shall also prepare a form of contract and bond with sureties required, and furnish a copy of the same to all persons desiring to bid on the work.
- (d) **Advertisements.** After the plans, specifications, and form of contract have been prepared, the Village Board or the Committee designated by the Village Board shall advertise for proposals for doing such work by publishing a Class Two Notice under Chapter 985, *Wis. Stats.* If the estimated cost of any public construction exceeds Five Thousand Dollars (\$5,000.00) but is not greater than Fifteen Thousand Dollars (\$15,000.00), the Village Board or the Committee designated by the Village Board shall give a Class One Notice under Chapter 985, *Wis. Stats.*, of the proposed construction before a contract for construction is executed except that such Class One Notice need not be made if the Donation/Volunteer Exception or the Direct Construction Exception applies and is not mandatory if the Emergency Exception applies.

## TITLE 3 Finance and Public Records – Village of Gays Mills

- (e) **Class Two Notice Bids.** No bid on public work that is the subject of a Class Two Notice shall be received unless accompanied by a certified check or bid bond equal to at least five percent (5%) but not more than ten percent (10%) of the bid payable to the Village as a guaranty that if the bid is accepted the bidder will execute and file the proper contract and bond within the time limited by the Village and a check shall be returned after a timely filing of the contract and bond and execution of the contract. If the successful bidder fails to file such contract and bond the amount of the check or bid bond shall be forfeited to the Village as liquidated damages. The notice published shall inform bidders of this requirement. The sureties on the bond shall justify as to their responsibility and by their several affidavits show that they are worth in the aggregate at least the amount mentioned in the contract in property not by law exempt from execution. A certified check in the amount equal to five percent (5%) of the bid, and a provision in the contract for the retention by the Village of twenty percent (20%) of the estimates made from time to time may be accepted in place of sureties. If any certified check or bid bond is in substantial compliance with the minimum guaranty requirements set forth in this paragraph, the Village may, in its discretion, accept such check or bid bond and allow such bidder thirty (30) days to furnish such additional guaranty as may be required by the Village. Substantial compliance may be found hereunder if such check or bond is insufficient by not more than one-fourth (1/4) of one percent (1%) of the bid.

State Law Reference: Secs. 61.54, 61.55, and 62.15, *Wis. Stats.*

### SEC. 3-1-12 ACCOUNTS RECEIVABLE BILLING PROCEDURES.

Billings by the Village may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1½%) per month or any fraction thereof.

### SEC. 3-1-13 ANNUAL AUDITS.

A firm of certified public accountants may be employed each year by the Village, subject to the confirmation of the Village Board, to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Village Clerk-Treasurer in the management of the Village's financial affairs, including the Village's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the financial records of the office of the Village Clerk-Treasurer, include the Village Treasurer's books, the Village's public utilities, Police Department records, and any other books of any Boards, Commission, officers or employees of the Village handling Village moneys.

### SEC. 3-1-14 FEE FOR RETURNING CHECKS WITH INSUFFICIENT FUNDS; REIMBURSEMENT OF COLLECTION COSTS.

- (a) **Fee.** There shall be a Twenty-five Dollar (\$25.00) fee for processing checks made payable to the Village that are returned because of insufficient funds in the account in question.
- (b) **Costs.** Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the Village.

### SEC. 3-1-15 POLICY FOR PUBLIC DEPOSITS AND INVESTMENTS.

- (a) **Purpose.** It is in the interest of the Village of Gays Mills to adopt a policy to insure continuous prudent deposits and investments of available Village funds. The Village Board of the Village of Gays Mills

### TITLE 3 Finance and Public Records – Village of Gays Mills

establishes the following policies in the public interest for the deposit and investment of available Village funds.

(b) **Public Depositories.**

- (1) Depositories. The Village Board shall, by resolution, designate one (1) or more public depositories, organized and doing business under the laws of this State or federal law, and located in Wisconsin, in which the Village Clerk-Treasurer shall deposit all public monies received by her/him.
- (2) Limitations. The resolution designating one (1) or more public depositories shall specify whether the monies shall be maintained in time deposits subject to the limitations of Section 66.04(2), *Wis. Stats.*, demand deposits or savings deposits, and whether a surety bond or other security shall be required to be furnished under Section 34.07, *Wis. Stats.*, by the public depository to secure the repayment of such deposits.
- (3) Deposits. The Village Clerk-Treasurer shall deposit public monies in the name of the Village of Gays Mills in such public depositories designated by the Village Board and subject to the limitations hereinabove set forth.
- (4) Withdrawals. Withdrawals or disbursements by the Village Clerk-Treasurer of monies deposited in a public depository shall be made as provided by Sections 66.042(1), (3), (3m), (4), and (7), *Wis. Stats.* The Village Clerk-Treasurer is authorized, at her/his discretion, to process periodic payments through the use of money transfer techniques as set forth in Section 66.042(3m), *Wis. Stats.*

(c) **Investments.**

- (1) Management. The Village Clerk-Treasurer may invest Village Funds that are not immediately needed and are available for investment subject to the terms and provisions of this Section. Prior to investment of Village funds in any fixed-term investment, the Village Clerk-Treasurer shall first receive authorization for such investment from the Village Board.
- (2) Intent. The Village Clerk-Treasurer shall utilize a wise and prudent cash management system within the level of her/his expertise in such a manner to insure maximum investment earnings, while at the same time be able to respond promptly to authorized expenditures. Safety, liquidity and yield will be the prime requisites for the investment of Village funds.
- (3) Scope. Funds shall only be invested if they are not immediately needed and are available for investment. When the investment of funds is subject to special federal and/or State laws and regulations, such funds shall be invested in accordance with such laws and regulations even if inconsistent with the provisions of this Section.
- (4) Responsibility. In exercising her/his investment responsibilities, the Village Clerk-Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity, having the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.
- (5) Investments. The investment of Village funds shall be in accordance with Section 66.04(2), *Wis. Stats.* Specifically:
  - a. **Time Deposits:** Village funds may be invested in time deposits maturing in not more than three (3) years from the date of investment in any bank, savings bank, savings and loan association, trust company or credit union which is authorized to transact business in the State of Wisconsin. The financial institutions must have been designated as a public depository of the Village by resolution of the Village Board.
  - b. **Bonds and Securities:** Village funds may be invested in United States government bonds or securities which are issued by or guaranteed as to principal and interest by the federal government or by any Commission, Board or other instrumentality of the federal government; in bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of this State; in bonds issued by a local exposition

## TITLE 3 Finance and Public Records – Village of Gays Mills

district under Subchapter II of Chapter 229, *Wis. Stats.*; bonds issued by a local professional baseball park district created under Subchapter III of Chapter 229, *Wis. Stats.*; and bonds issued by the University of Wisconsin Hospitals and Clinics Authority.

- c. Securities: The Village funds may be invested in any security which matures or which may be tendered for purchase at the option of the holder within not more than seven (7) years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Moody's Investors Service, Standard & Poor's Corporation or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
  - d. Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the Investment Company Act of 1940, 15 USC 80a-1 to 80a-64 and if the portfolio of the investment company or investment trust is limited to the following:
    1. Bonds and securities issued by the federal government or a Commission, Board, or other instrumentality of the federal government.
    2. Bonds that are guaranteed as to principal and interest by the federal government or a Commission, Board, or other instrumentality of the federal government.
    3. Repurchase agreements that are fully collateralized by bonds or securities under Subsections d. 1. or 2.
- (d) **Miscellaneous.**
- (1) Liability. Notwithstanding any other provision of law, the Village Clerk-Treasurer who deposits public monies in any public depository, in compliance with Section 34.05, *Wis. Stats.*, is, under the provisions of Section 34.06, *Wis. Stats.*, relieved of any liability for any 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 Section 34.01(2), *Wis. Stats.*
  - (2) Definitions. Words or phrases shall, insofar as applicable, have the meaning set forth in Section 34.01, *Wis. Stats.*, as amended.
  - (3) Conflicts. This Section is enacted in accordance with the provisions of Chapter 34 and Sections 66.04 and 66.042, *Wis. Stats.* In case of conflict, the State laws shall prevail.

Cross-Reference: Sec. 3-1-7.

State Law Reference: Ch. 34 and Secs. 66.04 and 66.042, *Wis. Stats.*

### SEC. 3-1-16 HIGHWAY ACCOUNT

Pursuant to Section 86.30(11), *Wis. Stats.*, the Village shall establish and administer a separate segregated account from which moneys may be used only for purposes related to local highways. All moneys received from the State of Wisconsin and from the federal government for local highway purposes shall be deposited in such account.

State Law Reference: Sec. 86.30 (11), *Wis. Stats.*

### SEC. 3-1-17 CERTIFIED PLAT AND ASSESSMENT OF HIGHWAYS

(a) **Certified Plat.** Beginning on January 1, 2001, the Village Board shall file with the Wisconsin Department of Transportation not later than December 15 of every year, a certified plat of the Village showing the highways under its jurisdiction and the mileage thereof to be open and used for travel as of the succeeding



### **TITLE 3 Finance and Public Records – Village of Gays Mills**

January for use by such Department in making computations of transportation aid; provided, however, that the Village Board in lieu of filing such a certified plat may file a certified statement with the Wisconsin Department of Transportation that the Village has not added or deleted jurisdictional mileage since filing its last preceding certified plat if that is the case.

(b) **Assessment.** Not later than December 15, 2001, and biannually thereafter, the Village shall assess the physical condition of the highways under its jurisdiction, using a pavement rating system approved by the Wisconsin Department of Transportation, and report the results of that assessment to such Department.

State Law Reference: Sec. 86.302 (1), (1m), and (2), *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### CHAPTER 2

#### Special Assessments

3-2-1	Village Board May Levy Special Assessments
3-2-2	Resolutions and Report Required
3-2-3	Costs That May Be Paid By Special Assessment
3-2-4	Exemptions; Deductions
3-2-5	Notice of Proposed or Approved Project
3-2-6	Board Actions After Hearing
3-2-7	Board's Power to Amend, Cancel or Confirm Special Assessment
3-2-8	Where Cost of Improvement is Less Than Assessment
3-2-9	Appealed Assessments Payable When Due
3-2-10	Special Assessment a Lien on Property
3-2-11	Special Charges Permissible
3-2-12	Miscellaneous Provisions

#### SEC. 3-2-1 VILLAGE BOARD MAY LEVY SPECIAL ASSESSMENTS.

- (a) **Election.** As a complete alternative to all other methods provided by law, the Village of Gays Mills, by resolution of its Village Board, may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement out of the proceeds of such special assessments.
- (b) **Amount Assessed.** The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.

State Law Reference: Sec. 66.60(1), *Wis. Stats.*

#### SEC. 3-2-2 RESOLUTIONS AND REPORT REQUIRED.

- (a) **Preliminary Resolution.** Prior to making any such special assessments, the Village Board shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid or that the number of installments will be determined at the hearing required under Section 3-2-5 of this Chapter and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.
- (b) **Report.** The report required by Subsection (a) shall consist of:
- (1) Preliminary or final plans and specifications.
  - (2) An estimate of the entire cost of the proposed work or improvement.
  - (3) An estimate, as to each parcel of property affected, of:

## **TITLE 3 Finance and Public Records – Village of Gays Mills**

- a. The assessment of benefits to be levied.
  - b. The damages to be awarded for property taken or damaged.
  - c. The net amount of such benefits over damages or the net amount of such damages over benefits.
- (4) A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case the estimates required under Subsection (3) shall be replaced by a schedule of the proposed assessments.
- (5) A copy of the report when completed shall be filed with the Village Clerk-Treasurer for public inspection.

State Law Reference: Sec. 66.60(2) and (3), *Wis. Stats.*

### **SEC. 3-2-3 COSTS THAT MAY BE PAID BY SPECIAL ASSESSMENT.**

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Village and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Village Board.

State Law Reference: Sec. 66.60(5), *Wis. Stats.*

### **SEC. 3-2-4 EXEMPTIONS; DEDUCTIONS.**

If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Village.

State Law Reference: Sec. 66.60(6), *Wis. Stats.*

### **SEC. 3-2-5 NOTICE OF PROPOSED OR APPROVED PROJECT.**

On the completion and filing of the report required in Section 3-2-2 of this Chapter, the Village Clerk-Treasurer shall give notice stating the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district, including, in the discretion of the Village Board, a small map, the place and time at which the report may be inspected and the place and time at which all interested persons, their agents or attorneys may appear before the Village Board or committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be published in the official Village newspaper as a Class One Notice under Chapter 985, *Wis. Stats.*, and a copy of said notice shall be mailed to each interested person whose post office address is known or can be ascertained with reasonable diligence at least ten (10) days before the hearing or proceeding. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication of said notice.

State Law Reference: Sec. 66.60(7), *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### SEC. 3-2-6 BOARD ACTIONS AFTER HEARING.

- (a) **Decision.** After the hearing, the Village Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such directions as it deems necessary to change the plans and specifications so as to accomplish a fair and equitable assessment.
- (b) **Assessment/Award.** If an assessment be made against any property and an award of compensation or damage be made in favor of the same property, the Village Board shall assess or award in favor thereof only the difference between such assessment of benefits and the award of compensation or damage.
- (c) **Approval.** When the Village Board finally determines to proceed with the work or improvement, it shall approve the plan and specifications therefor and adopt a resolution directing that such work or improvement be carried out in accordance with the report as finally approved and that payment therefor be made as therein provided.
- (d) **Publication/Mailing.** The Village Clerk-Treasurer shall publish and mail the final resolutions in the same manner as required in Section 3-2-5 of this Chapter.
- (e) **Assessments Legally Authorized.** After the publication of the final resolution, any work or improvement therein described and all awards of compensation or damage and all assessments arising therefrom shall be deemed legally authorized and made, subject to the right of appeal by Section 66.60(12), *Wis. Stats.*, or any other applicable provision of law.

State Law Reference: Sec. 60.60(8), *Wis. Stats.*

### SEC. 3-2-7 BOARD'S POWER TO AMEND, CANCEL OR CONFIRM SPECIAL ASSESSMENT.

If after completion or after the receipt of bids, the actual costs of any work or improvement is found to vary materially from the estimates, or any assessment is void or invalid for any reason, or if the Village Board determines to reconsider and reopen any assessment, it is empowered, after giving notice as required in Section 3-2-5 to amend, cancel or confirm any such prior assessment and notice of this amending, canceling or confirming be given by the Village Clerk-Treasurer as provided in Section 3-2-6 of this Chapter.

State Law Reference: Sec. 66.60(10), *Wis. Stats.*

### SEC. 3-2-8 WHERE COST OF IMPROVEMENT IS LESS THAN ASSESSMENT.

If the cost of the work or improvement is less than the assessment levied, the Village Board without notice or hearing shall reduce each assessment proportionately. If the assessment or installments thereof have been paid the excess over cost shall be applied to reduce succeeding unpaid installments where the property owner has elected to pay in installments or refunded to the property owner.

State Law Reference: Sec. 66.60(11), *Wis. Stats.*

### SEC. 3-2-9 APPEALED ASSESSMENTS PAYABLE WHEN DUE.

Pursuant to Subsection (12)(f) of Section 66.60, *Wis. Stats.*, it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid as and when the same or any installments thereof become due and payable and upon default in such payment any such appeal shall be dismissed.

State Law Reference: Sec. 66.60(12)(f), *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### SEC. 3-2-10 SPECIAL ASSESSMENT A LIEN ON PROPERTY.

Pursuant to Subsection (5) of Section 66.60, *Wis. Stats.*, any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the Village. The Village Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Village Board shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection, return, and sale of property for such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

State Law Reference: Sec. 66.60(5), *Wis. Stats.*

### SEC. 3-2-11 SPECIAL CHARGES PERMISSIBLE.

- (a) **Special Charges.** In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost to the property served. Such may include snow and ice removal, weed elimination, street sprinkling, oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer service and tree care. The provision for notice of such charges shall be optional with the Village Board except that in the case of street, sidewalk, curb or gutter repair, at least twenty (20) days before the hearing or proceeding a Class One Notice under Chapter 985, *Wis. Stats.*, shall be published in the Village newspaper, and a copy of such notice shall be mailed to every interested person whose post office address is known or can be ascertained with reasonable diligence at least ten (10) days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Village Board as to whether the service in question shall be performed at the cost of the property owner at which hearing anyone interested will be heard.
- (b) **Payment.** Such special charges shall not be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien as provided in Section 3-2-10 of this Chapter as of the date of the delinquency and shall automatically be extended on the current or next tax roll as a delinquent tax against the property and all proceedings in relation to the collection, return, and sale of property for delinquent real estate taxes shall apply to such special charge.
- (c) **Section 3-2-2(a).** Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section.

State Law Reference: Sec. 66.60(16), *Wis. Stats.*

### SEC. 3-2-12 MISCELLANEOUS PROVISIONS.

- (a) **Invalidity.** If any assessment or charge levied under this Chapter is invalid because such is found to be unconstitutional, the Village Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- (b) **Waiver.** The Village Board may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement as a special assessment upon the property specifically benefited if notice and hearing is waived in writing by property owners affected by such special assessment.

State Law Reference: Sec. 66.60(17) and (18), *Wis. Stats.*

## TITLE 3 Finance and Public Records – Village of Gays Mills

### CHAPTER 3

#### Public Records

3-3-1	Definitions
3-3-2	Duty to Maintain Property and Things
3-3-3	Custodians
3-3-4	Public Access to Records
3-3-5	Access Procedures
3-3-6	Limitations on Right to Access
3-3-7	Destruction of Records
3-3-8	Preservation Through Microfilm

#### SEC. 3-3-1 DEFINITIONS.

- (a) **Authority.** “Authority” means any of the following Village of Gays Mills entities having custody of a Village record: an office, elected official, agency, Board, Commission, Committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (b) **Custodian.** “Custodian” means that officer, department head, division head, or employee of the Village designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this Chapter and/or other applicable law to respond to requests for access to such records.
- (c) **Record.** “Record” means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. “Record” includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. “Record” does not include drafts, notes, preliminary computations and like materials prepared for the originator’s personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the Custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

State Law Reference: Secs. 19.32(1) and (2) and 19.35(3), *Wis. Stats.*

#### SEC. 3-3-2 DUTY TO MAINTAIN PROPERTY AND THINGS.

- (a) **Duties.** Except as provided under Section 3-3-7, each officer and employee of the Village shall safely keep and preserve all property and things received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.

## TITLE 3 Finance and Public Records – Village of Gays Mills

- (b) **Successor.** Upon the expiration of an officer's term of office or whenever the office becomes vacant, each such officer or the officer's personal representative on the officer's death on demand shall deliver to his or her successor all such property and things then in his or her custody and the successor shall receipt therefor to the officer or employee, who shall file said receipt with the Village Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such property and things shall be delivered to and receipted for by the Village Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

State Law Reference: Sec. 19.21(1) and (2), *Wis. Stats.*

### SEC. 3-3-3 CUSTODIANS.

- (a) **Elected Official.** Each elected official is the Custodian of his or her Records and the Records of his or her office, but the official may designate an employee of his or her staff to act as the Custodian.
- (b) **Chairperson.** The chairperson of a Committee of elected officials, or the designee of the chairperson, is the Custodian of the Records of the Committee.
- (c) **Co-Chairpersons.** The co-chairpersons of a Joint Committee of elected officials, or the designee of the co-chairpersons, are the Custodians of the Records of the Joint Committee.
- (d) **Other.** For every Authority not specified in Subsections (a), (b), and (c), the Authority's highest ranking officer and chief administrative officer, if any, are the Custodians for the Authority, but such Authority may designate an officer or employee of the Authority to act as the Custodian.

State Law Reference: Sec. 19.33, *Wis. Stats.*

### SEC. 3-3-4 PUBLIC ACCESS TO RECORDS.

- (a) **Right to Inspect.** Except as provided in Section 3-3-6 any person has a right to inspect a Record and to make or receive a copy of any Record as provided in Section 19.35(1), *Wis. Stats.*; provided, however, pursuant to Section 19.32(3) of the Wisconsin Statutes, that a committed or incarcerated person may only inspect and obtain copies of records containing specific references to that person or his/her minor children for whom he/she has not been denied physical placement under Chapter 767 of the Wisconsin Statutes and the record is otherwise accessible to the person by law.
- (b) **Availability.** Records will be available for inspection and copying during all regular office hours.
- (c) **Availability Otherwise.** If regular office hours are not maintained at the location where Records are kept, the Records will be available for inspection and copying upon at least forty-eight (48) hours' advance written or oral notice of intent to inspect or copy.
- (d) **Facilities.** A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a Record during established office hours.
- (e) **Supervision/Restrictions.** The Custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original Record if the Record is irreplaceable or easily damaged.
- (f) **Fees.** Fees charged to requesters shall be as follows:
- (1) A fee for copying which may not exceed the actual, necessary, and direct cost of reproduction and transcription of a Record to defray the cost of copying Records and if the form of a written Record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.

## TITLE 3 Finance and Public Records – Village of Gays Mills

- (2) The actual full cost of providing a copy of other Records not in printed form on paper, such as films, computer printouts and audio/video-tapes, shall be charged if a photograph is provided.
  - (3) If mailing or shipping is necessary, the actual, necessary, and direct cost thereof shall also be charged.
  - (4) There shall be no charge for locating a Record unless the actual cost therefor exceeds Fifty Dollars (\$50.00), in which case the actual, necessary, and direct cost of location shall be determined by the Custodian and billed to the requester.
  - (5) The Custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00). If the requester is a prisoner, as defined in Section 301.01(2) of the Wisconsin Statutes, or is a person confined in a federal correction institution located in the State of Wisconsin and he/she has failed to pay any fee that was imposed by the Village for a request made previously by that requester, prepayment both of the amount owed for the previous request and the amount owed for the current request shall be made.
  - (6) Elected and appointed officials of the Village shall not be required to pay for Records they may reasonably require for the proper performance of their official duties.
  - (7) The Custodian may provide copies of a Record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.
- (g) **Notice.** Pursuant to Section 19.34, *Wis. Stats.*, and the guidelines therein listed, each Authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to Records in its custody, make requests for Records, or obtain copies of Records, and the costs thereof. This Subsection does not apply to members of the Village Board.

State Law Reference: Secs. 19.34 and 19.35, *Wis. Stats.*

### SEC. 3-3-5 ACCESS PROCEDURES.

- (a) **Request.** A request to inspect or copy a Record shall be made to the Custodian. A request shall be deemed sufficient if it reasonably describes the requested Record or the information requested. However, a request for a Record without a reasonable limitation as to subject matter or length of time represented by the Record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Section 19.37, *Wis. Stats.* Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under Section 3-3-4(f)(5). A requester may be required to show acceptable identification whenever the requested Record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- (b) **Response.** Each Custodian, upon request for any Record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor.
- (c) **Denial.** A request for a Record may be denied as provided in Section 3-3-6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five (5) business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that, if the request for the Record



## TITLE 3 Finance and Public Records – Village of Gays Mills

was made in writing, then the determination is subject to review upon petition for a writ of mandamus under Section 19.37(1), *Wis. Stats.*, or upon application to the attorney general or a district attorney.

State Law Reference: Sec. 19.35, *Wis. Stats.*

### SEC. 3-3-6 LIMITATIONS ON RIGHT TO ACCESS.

- (a) **Exemptions.** As provided in Section 19.36, *Wis. Stats.*, the following Records are exempt from inspection under this Chapter.
- (1) Records specifically exempted from disclosure by State or federal law or authorized to be exempted from disclosure by State law;
  - (2) Any Record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the State;
  - (3) Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection unless otherwise prohibited by this Chapter;
  - (4) A Record or any portion of a Record containing information qualifying as a common law trade secret as defined in Section 134.90(1)(c), *Wis. Stats.*; and
  - (5) Records related to an application that may reveal the identity of an applicant under the circumstances prescribed in Section 19.36(7), *Wis. Stats.*
- (b) **Library Circulation Records.** To the extent provided in Section 43.30, *Wis. Stats.*, public library circulation records are exempt from inspection under this Section.
- (c) **Certain Income and Expense Information.** To the extent provided in Section 70.47(7)(af), *Wis. Stats.*, income and expense information provided to the Village Assessor under Section 70.47(7)(af), *Wis. Stats.*, is exempt from inspection under this Section unless a court determines that such information is inaccurate.
- (d) **Denial.** In responding to a request for inspection or copying of a Record which is not specifically exempt from disclosure, the Custodian, after conferring with the Village Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested Record and informs the requester of the specific policy reasons supporting non-disclosure. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
- (1) Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
  - (2) Pursuant to Section 19.85(1)(a), *Wis. Stats.*, Records of current deliberations after a quasi-judicial hearing.
  - (3) Pursuant to Sections 19.85(1)(b) and (c), *Wis. Stats.*, Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any Village officer or employee, or the investigation of charges against a Village officer or employee, unless such officer or employee consents to such disclosure.
  - (4) Pursuant to Section 19.85(1)(d), *Wis. Stats.*, Records concerning current strategy for crime detection or prevention.
  - (5) Pursuant to Section 19.85(1)(e), *Wis. Stats.*, Records of current deliberations or negotiations on the purchase of Village property, investing of Village funds, or other Village business whenever competitive or bargaining reasons require nondisclosure.
  - (6) Pursuant to Section 19.85(1)(f), *Wis. Stats.*, financial, medical, social or personal histories or dis-

## TITLE 3 Finance and Public Records – Village of Gays Mills

- ciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data or involved in such problems or investigations.
- (7) Pursuant to Section 19.85(1)(g), *Wis. Stats.*, communications between legal counsel for the Village and any officer, agent or employee of the Village, when advice is being rendered concerning strategy with respect to current litigation in which the Village or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under Section 905.03, *Wis. Stats.*
  - (8) Pursuant to Section 19.85(1)(h), *Wis. Stats.*, requests for confidential written advice from an ethics Board, and Records of advice given by such ethics Board on such requests.
  - (9) Information implicating the privacy and/or reputational interests of an individual public employee, such as personnel records and criminal records of such employees.
- (e) **Partial Disclosure.** If a Record contains information that may be made public and information that may not be made public, the Custodian of the Record shall provide the information that may be made public and delete the information that may not be made public from the Record before release. The Custodian shall confer with the Village Attorney prior to releasing any such Record and shall follow the guidance of the Village Attorney when separating out the exempt material. If, in the judgment of the Custodian and the Village Attorney, there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire Record shall be withheld from disclosure.
- (f) **Notice and Review.** If the Custodian has determined that release of information implicating the privacy and/or reputational interests of any individual public employee is appropriate, the Custodian shall not release such information without first notifying such employee of such determination and allowing a reasonable amount of time, but not less than ten (10) days from the date of mailing, for such employee to seek *de novo* judicial review by the circuit court of such determination. In the event such review is sought, the Custodian shall keep such information confidential until a determination is made by the circuit court on the review.

State Law Reference: *Milwaukee Teachers' Education Association v. Milwaukee Board of School Directors*, Wisconsin Supreme Court, Docket No. 97-0308 (1999); Sec. 19.36, *Wis. Stats.*

### SEC. 3-3-7 DESTRUCTION OF RECORDS.

- (a) **Nonutility Financial Records.** Village officers may destroy the following nonutility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Department of Revenue or an auditor licensed under Chapter 442, *Wis. Stats.*, but not less than seven (7) years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to Section 16.61(3)(e), *Wis. Stats.*, and then after such shorter period:
- (1) Bank statements, deposit books, slips and stubs.
  - (2) Bonds and coupons after maturity.
  - (3) Canceled checks, duplicates and check stubs.
  - (4) License and permit applications, stubs and duplicates.
  - (5) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
  - (6) Receipt forms.

### TITLE 3 Finance and Public Records – Village of Gays Mills

- (7) Special assessment records.
- (8) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (9) Other nonutility financial records.
- (b) **Utility Records.** Village officers may destroy the following utility records of which they are the Custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442, *Wis. Stats.*, subject to State Public Service Commission regulations, but not less than seven (7) years after the Record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to Section 16.61(3)(e), *Wis. Stats.*, and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers of any municipal utility may be destroyed not less than two (2) years after payment or receipt of the sum involved or the effective date of said record:
  - (1) Contracts and papers relating thereto.
  - (2) Excavation permits.
  - (3) Inspection records.
  - (4) Other utility records.
- (c) **Other Records.** Village officers may destroy the following Records of which they are the legal custodian and which are considered obsolete, but not less than seven (7) years after the Record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to Section 16.61(3)(e), *Wis. Stats.*, and then after such a shorter period:
  - (1) Contracts and papers relating thereto.
  - (2) Correspondence and communications.
  - (3) Financial reports other than annual financial reports.
  - (4) Justice dockets.
  - (5) Oaths of office.
  - (6) Reports of Boards, Commissions, Committees and officials duplicated in the Village Board proceedings.
  - (7) Official bonds.
  - (8) Police records other than investigative records.
  - (9) Resolutions and petitions, providing the text of the same appears in the official Village minutes.
  - (10) Other Records not provided for in this Section.
- (d) **Election Materials.** Notwithstanding the above provisions appearing in this Section, election materials may be destroyed according to the time schedules as made and provided in Section 7.23, *Wis. Stats.*
- (e) **Tape Recordings.** Notwithstanding the above provisions appearing in this Section, any tape recordings of a governmental meeting of the Village may be destroyed, erased or reused no sooner than ninety (90) days after the minutes of the meeting have been approved and posted/published, if the purpose of the recording was to make minutes of the meeting.
- (f) **Exception.** Notwithstanding the above provisions appearing in this Section, a Record shall not be destroyed after the receipt of a request for inspection or copying of the Record prior to the time periods set forth in Section 19.35(5), *Wis. Stats.*
- (g) **State Historical Society.** Unless notice is waived by the State Historical Society, at least sixty (60) days' notice shall be given the State Historical Society prior to the destruction of any Record as provided by Section 19.21(4)(a), *Wis. Stats.*

State Law Reference: Secs. 7.23, 16.61, 19.21, and 19.35(5), *Wis. Stats.*

## **TITLE 3 Finance and Public Records – Village of Gays Mills**

### **SEC. 3-3-8      PRESERVATION THROUGH MICROFILM.**

Any Village officer or the director of any department or division of Village government may, subject to the approval of the Village Clerk-Treasurer, keep and preserve public records in his or her possession by means of microfilm or other photographic reproduction method. Such Records shall meet the standards for photographic reproduction set forth in Section 16.61(7)(a) and (b), *Wis. Stats.*, and shall be considered original Records for all purposes. Such Records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of Sections 3-3-4 through 3-3-6 of this Chapter.

State Law Reference: Secs. 16.61(7)(a) and (b) and 19.21(4)(c), *Wis. Stats.*

CHAPTER 4

Disposal of Lost and Abandoned Property

3-4-1 Lost and Abandoned Personal Property

**SEC. 3-4-1 LOST AND ABANDONED PERSONAL PROPERTY.**

(a) **Village Custody of Lost or Abandoned Property.**

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

(b) **Disposal Procedures.**

- (1) Classes of Property. All property which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is usable for Village operations, the property need not be sold at auction, but may become the property of the Village.
  - a. Vehicles: Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.
  - b. Intoxicating Liquor and Fermented Malt Beverages: Intoxicating liquor and fermented malt beverages shall be destroyed.
  - c. Firearms, Ammunition and Explosives: Firearms or ammunition shall be returned and disposed of pursuant to Section 968.20, *Wis. Stats.* Any explosive, flammable, incendiary, or other material proving a danger to life or property may be disposed of immediately upon taking possession thereof. The Chief of Police and the Fire Chief, after consulting with the County Sheriff's Department, are hereby authorized to determine the disposal procedure of such materials, provided, however, that an attempt to return to the rightful owner materials which have commercial value in the normal business usage and do not pose an immediate threat to life or property shall be made, including any such material which appears to be or is reported to have been stolen.
  - d. Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less: An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
  - e. Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00): An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be

### TITLE 3 Finance and Public Records – Village of Gays Mills

- sold at public auction or by sealed bid.
- f. Illegal property: Property which cannot be legally possessed shall be destroyed.
- (2) Disposal by Auction or Sealed Bid/Inventory.
- a. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be preceded by a Class 2 notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the Village and the amount of the bid be forfeited to the Village.
- b. Any Village official selling property under this Section shall maintain an inventory of any property not disposed of by a sale open to the public for two (2) years from the date of the disposal of the property and shall include a record of the date and method of disposal, any payment or other consideration, if any, received for the property, and the name and address of the person acquiring the property.
- (3) Lost Property. Property which is found by persons and delivered to the Chief of Police for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he/she may claim ownership of said property. The Chief of Police shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any Village employee finding property in the regular course of his employment.
- (4) Payment to Village Treasury. All sums received from the sale of property under this Section, after deducting the necessary expenses of keeping the property and conducting the sale, shall be paid to the Village treasury.

State Law Reference: Secs. 66.28 and 968.20, *Wis. Stats.*