

CHAPTER II
FINANCE

2.01 FISCAL YEAR

The calendar year shall be the fiscal year.

2.015 LEASE/CONTRACT ADMINISTRATION

A. Definition. **Subunit(s)** shall mean any Board, Commission or Authority which is created by Ordinance or Resolution duly enacted by the Common Council, irrespective of whether it may act independently of the Common Council.

B. Form. All Leases and Contracts respecting the City and its subunits shall be in writing. Professional services billable at an hourly rate may be the subject of a purchase order which specifies the hourly rate. However, any legal services agreement based upon a contingent fee arrangement must be drafted or approved by the City Attorney.

C. Review. All Leases and Contracts, prior to approval, shall be submitted to the City Attorney for review and recommendation.

D. Amendment. Approving and reviewing bodies shall not approve amendments to any Lease or Contract without first submitting said proposed amendments to the City Attorney for review and recommendation.

E. Administration. The Department of Finance shall be responsible for the administration of Contracts and Leases which are not intended to be fully performed in the calendar year in which executed and entered into by the City, or any subunit under circumstances wherein said Department is responsible for processing related accounts receivable or payable. Excepted from this paragraph are public construction and improvement contracts which shall be administered by the Director of Public Works and the General Manager of the Kenosha Water Utility, as relevant.

F. Procedure.

1. Execution. The initiating Department or subunit is responsible for having Leases and Contracts executed and procuring all required initial bonds and certificates.

2. Original Filed. The original or a duplicate original of every such Lease and Contract shall be filed in the Office of the City Clerk by the initiating Department or subunit, and shall be numbered and indexed both by party and subject matter.

3. Copy Filed. A copy of every Lease and Contract with applicable bonds and certificates, following execution, shall be filed in the Department of Finance as soon as practicable by the initiating Department or subunit.

4. Renewal. The Department of Finance shall notify the Mayor and any relevant Department or subunit ninety (90) days prior to any automatic renewal provision or option to renew of the critical date for extension or termination.

5. Future Bonds And Certificates. The Department of Finance shall be responsible for notifying the initiating Department or subunit of any expired bond or certificate, or new submittals required.

6. Performance Compliance. The initiating Department or subunit shall be responsible for monitoring Lease and Contract performance or default and take appropriate steps to remedy any deficient performance or default.

7. Accounts Receivable. The Department of Finance shall notify the City Attorney of any default in any account receivable which is past due for more than thirty (30) days.

8. Monitoring Chart. Each Lease and Contract shall have affixed to it a monitoring chart, prepared by the initiating Department or subunit which lists all critical dates for action.

2.02 BUDGET

(See §§62.12 and 65.90, Wisconsin Statutes.)

A. Submission. The Mayor shall submit to the Council not later than the first Monday of October, an itemized budget for the ensuing fiscal year prepared in accordance with §65.90 of the Wisconsin Statutes.

B. Hearing and Adoption. Upon receipt of said budget the Council shall hold a public hearing thereon and shall thereafter, at a committee of the whole meeting, make such amendments and additions as it deems necessary, all in accordance with §65.90, Wisconsin Statutes; thereupon and within three (3) days after the committee of the whole meeting, such budget shall be adopted at a special meeting called for that purpose.

C. Library Appropriation. Provision shall be made in the budget as adopted for an appropriation and a tax of one mill as provided by Ordinance 238 (March 19, 1900) to provide a library fund for the maintenance and support of Gilbert M. Simmons Library, reading rooms and branches thereof.

D. Capital Improvement Plan.

1. Purpose. The City of Kenosha shall prepare and adopt a Capital Improvement Plan to:

a. Schedule public improvements to be constructed within a five (5) year period of time.

b. Establish an order of priority for proposed public improvements, with due consideration to established policies and long range plans.

c. Establish a framework for long-range financial planning and management.

d. Assist in stabilizing tax rates through professional debt management.

e. Coordinate major public improvement projects.

f. Create an opportunity for citizens and public interest groups to participate in the decision making process respecting major public improvements.

2. Definition. "Capital Improvement Plan" shall mean a schedule for constructing and financing public improvements to be made within a five (5) year period of time.

Projects to be included shall be new or improved sanitary sewers, storm water drainage improvements, streets, parks, public buildings, airport improvements, harbor or marina improvements, mass transportation equipment, fire trucks, blight elimination projects, redevelopment projects, and other improvements and equipment which are expected to have a physical life expectancy exceeding five (5) years. The plan shall not include items that are normally included in the annual operating budget such as office equipment and furniture, plans and studies, automobiles, and items of a similar nature.

3. Submission of Capital Improvement Proposals. On or before August 1st of each year, each City department, agency, commission, authority, board or office shall file with the City Plan Division of the Department of City Development their proposal for capital improvements to be constructed within the next five (5) years. Proposals shall be made on forms prepared by the City Planner and shall contain detailed information, including the name of the submitter, project title, type and description of work, location, year of project commencement, year of project conclusion, costs estimates, and funding by revenue source. Justification for the project shall be included, such as, documentation of need, comprehensive or master plan in which the project is recommended, the submitter's priority rating and the estimated annual operating costs or savings.

4. Administrative Review. On or before September 1st of each year, the City Planner shall forward a consolidated list of all Capital Improvement Plan proposals to an administrative committee,

composed of the Mayor, City Administrator, Finance Director and the City Planner.

5. Review and Report by the City Plan Commission, Committees of Council; Adoption by the Common Council.

a. Submission By The Mayor. On or before the first Monday in October of each year, the Mayor shall present a proposed Capital Improvement Plan to the Common Council and the City Plan Commission.

b. Recommendation By The City Plan Commission. On or before November 1 of each year, the City Plan Commission shall make recommendations to the Finance Committee regarding the proposed Capital Improvement Plan. The recommendation of the City Plan Commission to the Finance Committee shall also be directed to the Common Council's Committees on Finance, Public Safety and Welfare, and Public Works.

Prior to making its recommendation, the City Plan Commission shall seek the recommendations and assistance of the Departments of Finance and City Development, and shall hold a public hearing.

c. Recommendation of The Committee on Public Safety and Welfare. On or before November 15 of each year, the Committee on Public Safety and Welfare shall make recommendations to the Finance Committee regarding those portions of the proposed Capital Improvement Plan related to the Police Department, the Fire Department and/or the Department of Neighborhood Services and Inspections.

d. Recommendation of The Public Works Committee. On or before November 15 of each year, the Public Works Committee shall make recommendations to the Finance Committee regarding those portions of the proposed Capital Improvement Plan related to the Departments of Public Works, Airport and Transportation.

e. Recommendation of Finance Committee. On or before December 1 of each year, the Finance Committee shall make a recommendation to the Common Council regarding the proposed Capital Improvement Plan.

f. Common Council Approval. Prior to the adoption of the annual operating budget, but no later than its second regular meeting in December, and after holding a public hearing and considering the recommendations of the Finance Committee, the Common Council shall adopt the Capital Improvement Plan.

2.03 TAX AND APPROPRIATIONS

A. Determination. Upon adoption of the yearly budget, the Council shall determine the amount of money to be raised by taxation for all City purposes for the ensuing fiscal year, and shall appropriate for

the operation of each office, department or function the amount fixed in such budget.

B. Changes. The amount of tax to be levied, the amounts of the various appropriations and the purposes for such appropriations stated in the budget adopted shall not thereafter be changed unless authorized by a two-thirds vote of the entire membership of the Council.

2.04 INSTALLMENT PAYMENT OF TAXES - DELINQUENT TAXES

Real property estate taxes which exceed One Hundred (\$100.00) Dollars, excluding special assessments, charges and taxes, may be paid in three (3) equal installments, each installment to be due and payable on or before the following dates: January 31, April 30, and July 31. In the event an installment is due on a date which falls on a weekend or legal holiday, the due date shall be the next regular working day.

If the first installment of real property taxes is not paid on or before January 31, the entire amount of the remaining unpaid taxes is delinquent as of February 1. If the second or any subsequent installment payment of real property taxes is not paid by the specified due date, the entire amount of the remaining unpaid taxes is delinquent as of the first day of the month after the payment is due.

Special assessments, charges and taxes shall be due and paid in full on or before January 31. Personal property taxes shall be due and paid in full on or before January 31. Any of such taxes which are not paid in full on or before January 31 are delinquent as of February 1.

All real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all delinquent personal property taxes, whenever paid, shall be paid, together with interest and penalties charged from the preceding February 1. After July 31, delinquencies shall be paid to the County Treasurer in accordance with §74.12 (10), Wisconsin Statutes.

2.05 DISBURSEMENTS

City funds shall be disbursed in accordance with §66.042 of the Wisconsin Statutes.

2.06 PAYMENT OF FEES

Payment of all fees for licenses or permits issued by the City, or any department thereof, shall be payable only at the office of the Clerk/Treasurer.

2.07 ACCOUNTS AND AUDIT

All accounts shall be kept by or under the supervision of the Clerk/Treasurer on forms prescribed or approved by the Mayor. All City accounts shall be audited by a certified public accountant to be designated by the Council, or by an accountant assigned by the State.

The City Clerk/Treasurer is empowered to destroy the following records after completion of an audit, but not less than seven (7) years after payment of the sum involved in the applicable transactions, namely:

- a. Vouchers and all supporting documents pertaining to payments from the City treasury.
- b. Cancelled checks.
- c. Municipal bonds and coupons (general obligation, special assessment or mortgage).
- d. License applications.
- e. License stubs or duplicates.
- f. Requisitions.
- g. Purchase Orders.
- h. Duplicate receipts.
- i. Employment, time and earning records of City employees.

2.08 CLAIMS

A. Payments may be made from the City treasury after the Clerk/Treasurer shall have audited and approved each claim as a proper charge against the treasury, and shall have undersigned his approval thereon after having determined that the following conditions have been complied with:

- a. That funds are available therefor pursuant to the budget approved by the Council, or by other action of Council.
- b. That the item or service covered by such claim has been duly authorized by the proper official, department head or board or commission.
- c. That the item or service has been actually supplied or rendered in conformity with such authorization.
- d. That the claim is just and valid pursuant to law. The Director of Finance may require the submission of such proof and evidence to support the foregoing as in his discretion he may deem necessary.

B. The Director of Finance shall file with the Council not less than monthly a list of claims approved, showing the date paid, name of claimant, purpose and amount.

2.09 SUBSTITUTION FOR TREASURER'S BOND

The City of Kenosha, Wisconsin, is hereby obligated to pay all State and county taxes required by law to be paid by the Clerk/Treasurer to the County Treasurer, if such Director of Finance shall fail to do so. This obligation is assumed in lieu of the Treasurer's Bond required by §70.67 of the Wisconsin Statutes, 1947.

2.10 SPECIAL ASSESSMENTS

A. Installments. The following public improvements are deemed to specially benefit the abutting property and are the subject of a special assessment payable over the period of time herein specified, said time periods running from the date of notice of the special assessment to the abutting owner:

1. Paving of streets, curbs and gutters is payable in ten (10) annual installments.
2. Construction, repair or replacement of sidewalks is payable:
 - a. in three (3) annual installments where the cost thereof exceeds One Hundred (\$100.00) Dollars.
 - b. in a lump sum of one (1) annual payment where the cost thereof is under One Hundred (\$100.00) Dollars.
 - c. in ten (10) annual installments when constructed in conjunction with street paving.
3. Grading and graveling streets is payable:
 - a. in three (3) annual installments.
 - b. in ten (10) annual installments when constructed in conjunction with street paving.
4. All other public improvements authorized by law are payable in a lump sum in one (1) annual payment
5. Special charges for current services in accordance with §66.60, Wisconsin Statutes, in a lump sum of one (1) annual payment.

B. Interest.

1. The interest rate on all special assessments shall be seven and one-half (7.5%) percent per annum from the date of billing, with each installment including a proportionate part of the principle of the special assessment determined by the number of installments and one year's interest upon the unpaid balance.
2. The first installment shall further include interest at the rate of seven and one-half (7.5%) percent per annum on the period of time from the date of billing to the last day of December in the year in which the assessment is billed.

3. Where the owner of the property assessed elects to pay the amount of the assessment in full within thirty (30) days from the date of billing there shall be no interest charged thereon.

C. Tax Roll. The first installment shall be placed on the first tax roll prepared after said instruments 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 upon real property, except that the full amount shall be due and payable on the tax bill by January 31st of each year. Subsequent installments shall be entered in like manner and with like effect on each of the annual rolls thereafter until all are levied.

If any special assessment or installment thereon so entered on the tax roll shall not be paid to the Clerk/Treasurer with the other real property taxes, it shall be returned to the county as delinquent and accepted and collected by the county, as provided for in Chapter 74, Wisconsin Statutes.

D. Notice of Installment Assessment. Whenever any special assessment for public improvements are permitted to be paid in installments, the City Clerk shall cause a notice to be published in the official newspaper in the following form:

INSTALLMENT ASSESSMENT NOTICE

Notice is hereby given that a contract has been let for (describe improvement) and that the amount of the special assessment therefor has 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 ___ installments with interest thereon at seven and one-half (7.5%) percent per annum; that all assessments will be collected in installments as above provided except such assessments on property where the owner of the same shall elect to and does pay in full the special assessment on this property within thirty (30) days of the billing date shall be without interest.

Dated:

City Clerk of Kenosha, Wisconsin

E. Payment Before Due. After the time for making such election and payment in full as provided in the above notice, shall have expired the balance of any assessment herein provided for may be paid in full before due, as follows:

1. During the period before the first Installment

is placed on the tax roll by paying interest at the rate of seven and one-half (7.5%) percent per annum from the date of billing through the last day of the month in which the payment is offered.

2. Anytime after the first installment has been placed on the tax roll by paying interest of seven and one-half (7.5%) percent per annum from January 1 next preceding through the last day of the month in which payment is offered.

3. In order to allow time for tax roll preparation, no payment will be accepted on assessments billed before November 2 during the period of December 1 through December 31 of the year in which the assessment is billed.

F. Schedule of Assessments. A schedule of assessments and installments thereof shall be recorded in the Office of the City Clerk forthwith.

1. **Fee.** There shall be a Fifteen (\$15) Dollar per parcel fee payable by any party who makes an oral or written request to the Department of Public Works to have that Department check the schedule of contemplated special assessments on their behalf and issue an oral or written report thereon.

2. **Policy.** It is determined by the Common Council of the City of Kenosha, Wisconsin that the above charge is not in violation of the Public Records Law as said charge is for the compilation of a new record and not for the disclosure, production of, or copying of an existing record.

G. Deferment Of Special Assessments-Agricultural Property. Whenever the City shall cause to be constructed a water or sanitary main or appurtenances thereof in any highway, street, or right-of-way within the City, fronting property which is zoned "Agricultural", the special assessment therefor will be deferred until such time as the property is rezoned to other than "Agricultural" zoning. Should the "Agricultural" parcel of real estate be split into smaller parcels and/or rezoned for other uses, said special assessments shall become payable, upon the terms provided for in this Ordinance, upon the effective date of such rezoning. The special assessment rate, which shall be levied against the rezoned property, shall be the rate in effect at the time of the rezoning.

Special assessments against any parcel of agriculturally zoned real estate which is outside of the City limits and the subject of a petition to annex to the City and rezone to any industrial zoning district shall be deferred until there is a change of use evidenced by a Building Permit application being made to construct a building or structure upon any

portion of the annexed real estate under circumstances where any portion of the annexed land is placed in a Tax Incremental Financing District. At such time as a Building Permit application is made, all special assessments levied shall be due and payable.

2.11 PARK ACQUISITION AND IMPROVEMENT FUND

A. There is hereby established a fund to be known as the Park Acquisition and Improvement Fund which shall only be used and expended by the Common Council for the purchase, condemnation, or lease of property for park purposes, or for the improvement of park land.

B. The City Clerk/Treasurer is hereby authorized and directed, without further approval of the Common Council, to deposit in said fund the following:

1. The net proceeds from the sale or lease of any park land or buildings.

2. Any sums paid by subdividers in lieu of dedicating land for public purposes under Chapter 17 of the Code of General Ordinances.

3. Permit fees for use of park buildings and land.

4. Appropriations or transfer of funds specifically made to the Fund by the Common Council.

2.12 TRAVEL EXPENSES

A. **Travel Expense Vouchers Required.** No elected City Official, Department Head or City employee shall receive travel expenses unless said expenses are submitted on a "Travel Expense Voucher".

B. The "Travel Expense Voucher" shall contain the following information:

1. Purpose of Travel.

2. Dates of Travel.

3. Destination.

4. Type of Transportation Used. In the event a private automobile is used for City business, the individual driving said automobile shall be reimbursed at the maximum allowable rate permitted by the United States Internal Revenue Service.

5. Cost of Meals.

6. Cost of Room.

7. A statement to be signed by the individual involved certifying the correctness of the expenses shown on the voucher.

8. Per Diem in accordance with **Section 1.01** of the Code of General Ordinances for the City of Kenosha, Wisconsin.

C. Receipts Required. Each Travel Expense Voucher shall have attached hereto proper receipts marked "paid" for any expense claimed in excess of \$10.00.

D. Limitation on Expenses. On any trip in excess of three hundred (300) miles, the amount authorized for transportation shall not exceed the "Tourist Class" air fare.

E. The Director of Finance shall maintain a separate file containing copies of all Travel Expense Vouchers submitted during a given calendar year. Said file shall be kept current and open to public inspection during office hours.

2.13 PRESERVATION OF RECORDS, MICROFILM

Any Public Record of the City of Kenosha, including those records kept by the Police Department, Fire Department and Water Utility, may be kept and preserved by the use of microfilm or other reproductive device meeting the standards established in §16.80 (7) of the Wisconsin Statutes.

2.15 COMMISSIONS--CITY PROPERTY

Appropriate City officials are authorized to pay, upon consummation of a sale or lease, a commission to a realtor who finds a buyer or lessee for City property, said commission to be in an amount customary in the Kenosha area for such services. However, such payment is not required in the absence of an appropriate agreement executed by the City and realtor, providing for the terms and conditions of payment thereof prior to the sale or lease.

2.16 HOTEL-MOTEL ROOM TAX

A. Definitions.

1. Hotel or Motel. "Hotel" or "Motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, hotels, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, and any other building in which accommodations are available to the public, except accommodations rendered for a continuous period of more than one month and accommodations furnished by hospitals, sanitariums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided no part of the net earnings of such corporations and associations inure to the benefit of any private shareholder or individual.

2. Gross Receipts. "Gross Receipts" has the meaning, insofar as applicable, as defined in Section 77.51(4), Wisconsin Statutes.

3. Transient. "Transient" means any person residing for a continuous period of less than one (1) month in a hotel, motel or furnished accommodations available to the public.

B. Room Tax Imposed. Pursuant to §66.0615, Wisconsin Statutes, a tax is imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of eight (8%) percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by §77.52(2)(a), Wisconsin Statutes. The proceeds of such tax shall be remitted monthly to the City Clerk/Treasurer.

There is hereby created a City of Kenosha Tourism Promotion Fund to be financed by the allocation and distribution of ninety (90%) percent of all revenues collected under this Ordinance. Such funds shall be paid to the Kenosha Area Tourism Corporation, upon the condition that its By-Laws are approved by the Common Council.

The City Director of Finance shall make payments of monies from the Tourism Promotion Fund to the Kenosha Area Tourism Corporation in the following manner: The City Director of Finance will estimate the total revenues to be anticipated to be allocated to the Tourism Promotion Fund based on those facilities subject to this Ordinance in operation on January 1st of the year for which the estimate is made. One-fourth of this estimate will be paid to the Kenosha Area Tourism Corporation on January 15th, April 15th, July 15th and October 15th. The April 15th payment will be adjusted for actual revenue allocated to the Tourism Promotion Fund in the preceding year and the City will notify the Kenosha Area Tourism Corporation by March 1st as to the amount of such adjustment. The Director of Finance will advance to the Tourism Promotion Fund from the General Fund such amounts as are necessary to fund the quarterly payments for the balance of the year. The amount so included will be those revenues allocated to the Tourism Promotion Fund through the end of the month preceding the quarterly payment date. The Kenosha Area Tourism Corporation shall, as a condition of continued funding hereunder, be required to have an audit for its fiscal year performed by a Certified Public Accountant, which is to be furnished to the City Director of Finance upon completion, and

upon the further condition that said Corporation submit to the Mayor and Common Council, in May of each calendar year, a detailed report of its efforts and accomplishments related to the promotion of tourism during the preceding calendar year.

C. Application for Permit.

1. Permit. Every person furnishing rooms or lodging shall file with the City Clerk/Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the City Clerk/Treasurer and shall set forth the name under which the applicant intends to transact business, location of his/her place of business, and such other information as the City Clerk/Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the business. At the time of making an application the applicant shall pay to the City Clerk/Treasurer a fee of Ten (\$10.00) Dollars for each permit.

2. Security Bond. In order to protect the revenue of the City, the City Clerk/Treasurer may require any person liable for the tax imposed to file with him before or after a permit is issued, such security, not in excess of Five Thousand (\$5,000) Dollars, as the City Clerk/Treasurer determines. If any taxpayer fails or refuses to place such security, the City Clerk/Treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this Section, the City Clerk/Treasurer may, upon ten (10) days' notice and after giving the taxpayer an opportunity to confer, recover the taxes, interest and penalties from the security placed with the City Clerk/Treasurer by such taxpayer. No interest shall be paid or allowed by the City to any person for the deposit of such security.

3. Issuance of Permit. After compliance with 1. and 2., the City Clerk/Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which it is issued.

4. Revocation of Permit. Whenever any person, party, firm or corporation fails to comply with this Ordinance, the City Clerk/Treasurer may, upon ten (10) days notification and after affording such person, party, firm or corporation the opportunity to show cause why the permit should not be revoked, revoke or suspend any or all of the permits held by such person, party, firm or corporation. The City

Clerk/Treasurer shall give notice of the suspension or revocation to the party affected and shall not issue a permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this Ordinance. A fee of Fifty (\$50) Dollars shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked. The decision of the City Clerk/Treasurer to revoke or suspend a permit may be appealed to the Common Council of the City of Kenosha.

D. Records to be Kept. Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Clerk/Treasurer requires.

E. Administration and Payment of Taxes. This Section shall be administered by the City Clerk/Treasurer. The tax imposed for the month is due and payable before the last day of the following month.

F. Returns To Be Filed; Monitoring and Auditing. A return shall be filed with the City Clerk/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 room receipts of the preceding calendar month from such retail furnishing of rooms or lodging, and the amount of the tax imposed for such period, and such other information as the City Clerk/Treasurer deems necessary to administer this Section. The City Clerk/Treasurer may, for good cause, extend the time of filing any return, but not longer than one (1) month from the filing date.

The City Clerk/Treasurer shall provide a copy of such returns to the Kenosha Area Tourism Corporation, who shall act as the agent of the City for purposes of monitoring and auditing such returns. From time to time, but at least once every calendar year, the Kenosha Area Tourism Corporation shall provide the City Clerk/Treasurer with a report respecting such monitoring and auditing. The Kenosha Area Tourism Corporation shall use payments made by the City under this Ordinance to fund said monitoring and auditing.

G. Records to be Confidential. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the City Clerk/Treasurer are confidential, except the City Clerk/Treasurer may divulge their contents to the following persons:

1. The person who filed the return.
2. Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of

Revenue.

3. Officers, employees, or agents of the City, as may be necessary to enforce collection.

H. Determination of Tax. The City Clerk/Treasurer may, by office or field audit, determine the tax required to be paid to the City or the refund due to any person under this Section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Clerk/Treasurer's possession. One or more such office audit determinations may be made of the amount due for any one or for more than one period. The City Clerk/Treasurer may examine and inspect the books, records, memoranda and property of any person in order to verify the tax liability of that person or another person. The City Clerk/Treasurer may make a determination of tax at any time.

I. Failure to File Return. If any person fails to file a return as required by this Ordinance, the City Clerk/Treasurer shall make an estimate of the amount of the gross receipts. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Clerk/Treasurer's possession or may come into his possession. On the basis of this estimate, the City Clerk/Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty equal to ten (10%) percent thereof. One or more such determinations may be made for one or more than one period.

J. Interest on Unpaid Taxes and Refunds. All unpaid taxes shall bear interest at the rate of twelve (12%) percent 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 City Clerk/Treasurer. All refunded taxes shall bear interest at twelve (12%) percent per annum from the due date of the return until the first day of the month following the month in which such taxes are refunded. An extension of time within which to file the return shall not operate to extend the due date of the return for purposes of interest computation. If the City Clerk/Treasurer determines that any overpayment of tax has been made intentionally, or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, he shall not allow any interest thereon.

K. Late Filing Fee. Delinquent tax returns shall be subject to a Twenty-five (\$25) Dollar late filing fee.

L. Delinquent Taxes. The tax imposed by this Section shall become delinquent if not paid on or before the due date of the return, or before the

expiration of an extension period, if one has been granted. If a return is filed late, or there is no return filed, the due date for the taxes imposed is the due date of the return.

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False or Fraudulent Return. If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this Ordinance, a penalty of fifty (50%) percent of the tax due shall be paid in addition to the tax interest and late filing penalty.

N. Separability or Conflict. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase or portion of this Section is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such provisions and such holding shall not affect the validity of the remaining portions of this Section.

O. Penalty. Any person, firm, party or corporation who shall violate any provision of this Ordinance shall, upon conviction, be punished by a fine of not less than Fifty (\$50.00) Dollars nor more than Two Hundred (\$200.00) Dollars, plus costs, or by imprisonment for not more than thirty (30) days, if in default of payment of such fine and costs. Each day's failure to comply with any provision of this Ordinance shall constitute a separate violation.

2.17 INDUSTRIAL REVENUE BONDS

Applicants for City Industrial Bond financing must, as a condition of having their application processed by the City, pay to the City Clerk/Treasurer a Five Hundred (\$500) Dollar nonrefundable, nonproratable fee to cover the direct and indirect cost incurred by the City in processing and reviewing said application, whether or not Industrial Revenue Bonds are ever issued. Applicants must pay for the actual, total cost incurred by the City in retaining bond counsel to review the legality and propriety of Industrial Revenue Bond Financing. Applicants must also pay all publication expenses incurred by the City in processing said bond issue, including the expense of publishing legal notices and Council Proceedings.

Further, the City Clerk/Treasurer shall require that the estimated costs of the City's retained bond counsel and publication expense be paid in advance to said Treasurer to guarantee payment thereof. The City Clerk/Treasurer shall require applicants to submit a standard form of application as a condition of the processing thereof.

The Mayor may approve written in-house procedures to be utilized in processing Industrial Revenue Bonds.

2.18 KENOSHA LAKESHORE BUSINESS IMPROVEMENT DISTRICT

A. Authority and Purpose. This Ordinance is established under the authority of §66.608, Wisconsin Statutes, for the purpose of creating a Business Improvement District which would allow businesses within said District to develop, to manage and promote said District and to establish an assessment method to fund permitted activities.

B. Creation of District-Boundaries. There is herein and hereby created a Business Improvement District known as "KENOSHA LAKESHORE", which area is roughly bounded by Sheridan Road, 49th Street, the Kenosha Harbor, 5th Avenue and 60th Street said boundaries more specifically described on the annexed map, which is incorporated herein by reference.

C. Special Assessment Method. Special assessment rates shall be determined by District budgets which are approved by the Common Council, based upon the District's current assessed valuation. Real property used exclusively for residential and manufacturing purposes are exempt from this assessment.

D. District Board of Directors. The Board of Directors of the District, which shall have all of the powers provided for within §66.068, Wisconsin Statutes, shall consist of eleven (11) members, of which a minimum of seven (7) shall own or occupy real property in the District, who shall be appointed by the Mayor and confirmed by the Common Council. The term of Board members shall be three (3) years.

The terms of Board members shall be staggered and to accomplish that objective, three (3) Board members shall be appointed for an initial term of one (1) year, four (4) for an initial term of two (2) years and four (4) for an initial term of three (3) years.

E. Operating Plans and Budgets. The District Board of Directors shall submit an annual operating plan and budget to the City Clerk on or before November 1st of each year. The approval of the Common Council, in Resolution form, must be obtained to effectuate the proposed annual operating plan and budget.

F. Segregated Account. All special assessments received by the City from the District and all other appropriations by the City or other monies received by the City for the benefit of the District, shall be placed in a segregated account in the City Treasury. No disbursements from the account may be made except to reimburse the City for appropriations other than special assessments, to

pay the costs of audits required by law or upon order of the Board for the purpose of implementing the operating plan. Upon termination of the KENOSHA LAKESHORE BUSINESS IMPROVEMENT DISTRICT by the City, all monies collected by special assessment remaining in the account shall be disbursed to the owners of specially assessed property within the District, in the same proportion as the last collected special assessment.

G. Documents and Proceedings. All documents and proceedings involving the creation of said District are on file in the Office of the City Clerk and incorporated herein by reference.

(See Appendix - Map 2.18)

2.19 UPTOWN BUSINESS IMPROVEMENT DISTRICT

A. Authority and Purpose. This Ordinance is established under the authority of §66.608, Wisconsin Statutes, for the purpose of creating a Business Improvement District which would allow businesses within said District to develop, to manage and promote said District and to establish an assessment method to fund permitted activities.

B. Creation of District-Boundaries. There is herein and hereby created the UPTOWN BUSINESS IMPROVEMENT DISTRICT (BID). This District is generally bounded by Roosevelt Road and 64th Street, 24th Avenue, 60th Street, and an area directly east of 22nd Avenue, said boundaries being more specifically described on the annexed map which is incorporated herein by reference.

C. Special Assessment Method. Special assessment rates shall be determined by District budgets which are approved by the Common Council, based upon the District's current assessed valuation. Real property used exclusively for residential and manufacturing purposes are exempt from this assessment.

D. District Board of Directors. The Board of Directors of the District, which shall have all of the powers provided for within §66.068, Wisconsin Statutes, shall consist of nine (9) members, of which a minimum of seven (7) shall own or occupy real property in the District, who shall be appointed by the Mayor and confirmed by the Common Council. The term of Board members shall be three (3) years.

The terms of Board members shall be staggered and to accomplish that objective, three (3) Board members shall be appointed for an initial term of one (1) year, three (3) for an initial term of two (2) years, and three (3) for an initial term of three (3) years.

E. Operating Plans and Budgets. The District Board of Directors shall submit an annual operating plan and budget to the City Clerk on or before November 1st of each year. The approval of the Common Council, in Resolution form, must be obtained to effectuate the proposed annual operating plan and budget.

F. Segregated Account. All special assessments received by the City from the District and all other appropriations by the City or other monies received by the City for the benefit of the District, shall be placed in a segregated account in the City Treasury. No disbursements from the account may be made except to reimburse the City for appropriations other than special assessments, to pay the costs of audits required by law or upon order of the Board for the purpose of implementing the operating plan. Upon termination of the UPTOWN BUSINESS IMPROVEMENT DISTRICT by the City, all monies collected by special assessment remaining in the account shall be disbursed to the owners of specially assessed property within the District, in the same proportion as the last collected special assessment.

G. Documents and Proceedings. All documents and proceedings involving the creation of said District are on file in the Office of the City Clerk and incorporated herein by reference.

(See Appendix - Map 2.19)

2.20 EMERGENCY MEDICAL SERVICE USER FEES

A. Establishment of User Fees. The Common Council may, from time to time, establish a schedule of Emergency Medical Service User Fees for residents and nonresidents of the City, covering transportation and nontransportation services, through a Resolution adopted at a duly noticed and convened meeting.

B. Section 66.30 Cooperative Agreements. The Common Council may enter into Section 66.30 Cooperative Agreements with other local units of government which may establish a schedule of Emergency Medical Service User fees, which is different from that established by Resolution.

C. Persons Insured By The City. The Emergency Medical Service User Fees shall not be applicable to persons who receive their primary health insurance through the City of Kenosha.

2.21 EMERGENCY ACTION - RECOVERY OF ENVIRONMENTAL CLEANUP COSTS

A. Definitions.

1. Emergency Action. "Emergency Action" shall mean all exigent activities conducted in order to prevent or mitigate harm to the public health and safety and the environment from a release or threatened release of any material into or upon land, water or air.

2. Person. Person shall include any individual, corporation, association, partnership, firm, trustee, legal representative, or any combination thereof.

3. Recoverable Expenses. Recoverable Expenses shall include those expenses of the City of Kenosha that are reasonable, necessary and allocable to an emergency action. Recoverable expenses shall not include normal budgeted expenditures that are incurred in the course of providing what are traditionally City services and responsibilities, such as routine firefighting protection. Expenses allowable for recovery may include, but are not limited to:

a. Disposable materials and supplies consumed and expended specifically for the purpose of the emergency action.

b. Compensation of employees for the time and efforts devoted specifically to the emergency action.

c. Rental or leasing of equipment used specifically for the emergency action (e.g., protective equipment or clothing, scientific and technical equipment).

d. Replacement costs for equipment owned by the City that is contaminated beyond reuse or repair, if the equipment was a total loss and the loss occurred during the emergency action (e.g., self-contained breathing apparatus irretrievably contaminated during the response).

e. Decontamination of equipment contaminated during the response.

f. Special technical services specifically required for the response (e.g., costs associated with the time and efforts of technical efforts or specialists not otherwise provided for by the City).

g. Other special services and equipment specially required for the emergency action.

h. Laboratory costs of analyzing samples taken during the emergency action.

i. Any cost of cleanup, storage or disposal of the released material.

j. Costs associated with the services, supplies and equipment procured for a specific evacuation of persons or property.

k. Medical expenses incurred as a result of response activities.

l. Legal expenses that may be incurred as a result of the emergency action, including efforts to recover expenses pursuant to this Ordinance.

4. Release. Release shall mean any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, dumping or disposing into or upon land, water or air, of any material.

5. Threatened Release. Threatened release shall mean any imminent or impending event potentially causing but not resulting in a release, but causing the City to undertake an emergency action.

B. Liability. Any person causing or responsible for a release or threatened release resulting in an emergency action shall be liable to the City for the recoverable expenses resulting from the emergency action. There shall be a rebuttal presumption that any person owning or controlling property causing a release or threatened release is responsible for such release or threatened release.

C. Itemization Of Recoverable Costs. City personnel and departments involved in an emergency action shall keep an itemized record of recoverable expenses resulting from an emergency action. Promptly after completion of an emergency action, the appropriate City department shall certify those expenses to the City Finance Department.

D. Invoices. The City Finance Department shall submit a written itemized invoice for the total expenses incurred by the City for the emergency action to the responsible person and a written notice that unless the amounts are paid in full to the City within thirty (30) days after the date of the mailing of the invoice and notice, the City Finance Department will cause the invoice to be collected by a special assessment, where appropriate, or otherwise referred to the City Attorney's Office for collection.

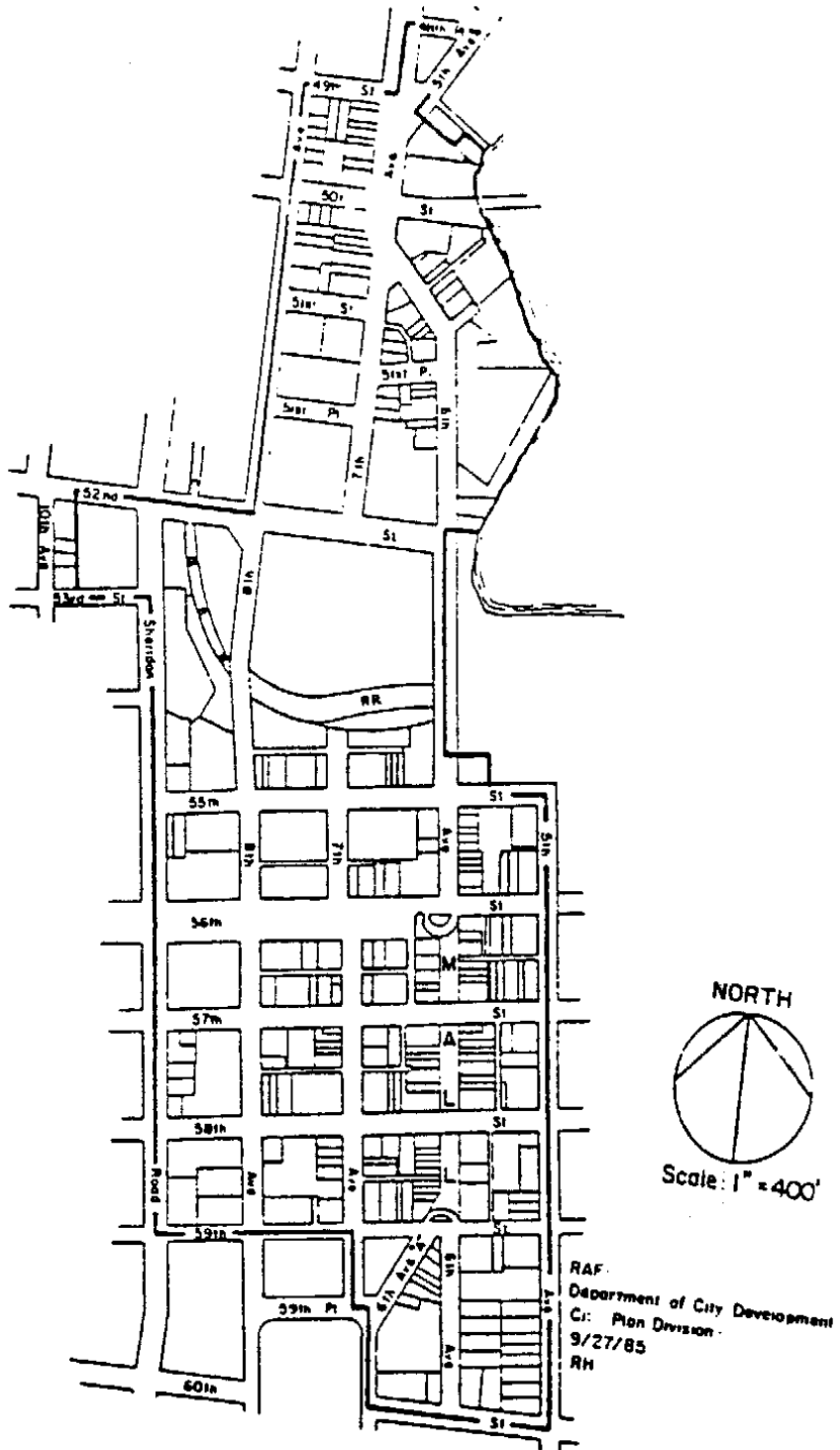
E. Special Assessments. The City may specially assess the real property within the City, which is the site of emergency action, owned by the person causing or responsible for the emergency action, for the full amount of the recoverable expenses, plus the costs of administration and collection. With respect to real property without the City, which is the site of emergency action, owned by the person causing or responsible for the emergency action, the City may request the municipality in which the property lies to specially assess said recoverable expenses where emergency action was taken by the City at the request of said municipality or under the terms of a Mutual Aid Agreement.

F. Civil Suit. The City Attorney may bring a civil action for recovery of the recoverable expenses against any and all persons causing or responsible for the emergency action.

G. Conflict Of Laws. Nothing in this Ordinance

shall be construed to conflict with State or Federal laws requiring persons causing or responsible for releases or threatened releases from engaging in remediation activities and/or paying the costs thereof.

APPENDIX
Table 2.18



APPENDIX
Table 2.19

