

Title 4

REVENUE AND FINANCE

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Chapter 4.02

BUDGETARY PROCEDURE

Sections:

4.02.001	Purpose.
4.02.040	Budget Books
4.02.050	User fee schedules.
4.02.060	Departmental Budget Review

4.02.001 Purpose. This chapter shall establish the process whereby on an annual basis the county board shall establish its budget for county operations. Except as otherwise provided, all county departments shall follow the procedure set forth in this chapter. (Ord. 138-113, 1995; Ord. 80-81/93 Sec.1(part), 1980).

4.02.040 Budget books. Budget books shall be provided to supervisors at least 2 weeks prior to the public hearing on the proposed budget. (Ord. 135-75, 1992)

4.02.050 User fee schedules.

A. All county user fees for the utilization, rental or leasing of county facilities, for the provision of county services and for the issuance of permits and licenses shall be established in the code of general ordinances and shall properly reflect the costs incurred by the county. The committee on finance and budget shall annually review these user fees and recommend to the county board at its 2nd meeting in October the enactment or amendment of user fee schedules for the ensuing fiscal year.

B. So as to enable the committee to comply with A., each department which lets or rents out county facilities subject to its control, provides the public with direct services or issues licenses or permits shall no later than September 1st annually submit to the county administrator a schedule of proposed user fee amendments or enactments. The county administrator shall review these and submit each department's proposal, along with his or her analysis, to the committee for its review and approval.

C. This section shall not be construed to apply to any such fees established for any department by, or pursuant to, state or federal law or regulation or for labor rates and fringe benefit rates established by county labor agreements. (Ord. 141-92, Sec. 51, 1998; Ord. 80-81 193, Sec. 1 (part), 1980).

4.02.060 Departmental Budget Review. Departmental budgets shall be completed and reviewed by governing committees and submitted to the finance director by August 20. This deadline may only be extended by written authorization of the county administrator. (Ord. 143-67, 1999; Ord. 136-78, Sec. 8-11, 1992; Ord. 80-81/93 Sec.1(part), 1980).

(Ord. 161-18, Sec. 2, 2017 repeal footnote)

Chapter 4.03

PERSONAL CHECK CASHING

Sections:

[4.03.010](#) Cashing personal, employee, payroll and jail inmate checks prohibited.

4.03.010 Cashing personal, employee, payroll and jail inmate checks prohibited.
Personal, employee, payroll and jail inmate checks shall not be cashed in any county office. (Ord. 136-66, 1992).

Chapter 4.04

PURCHASES AND TRANSFER OF FUNDS

Sections:

[4.04.040](#) Transfer of funds by finance and budget committee.
[4.04.050](#) Contingency fund authorized--Transfers authorized therefrom.
[4.04.060](#) Rules for contingency fund transfers by the committee on finance and budget.
[4.04.070](#) Rules for contingency fund transfers by the county board.
[4.04.080](#) Sales and acquisition of county forest lands--Nonlapsing account.
[4.04.090](#) Transfer of funds between county budgets--excess revenue expenditures

4.04.040 Transfer of funds by finance and budget committee. Pursuant to the provisions of Wis. Stat. § 65.90(5)(b), the county finance and budget committee is authorized to transfer funds between budget items of an individual county office or department, if such budget items have been separately appropriated, and provided the committee or department involved is required to request this transfer be made. The finance director is authorized to exercise this authority for transfers up to \$5000. (Ord 150-43, Sec. 1, 2007; Ord. 134-03 Sec.23, 1990; Res. 111-72, 1972).

4.04.050 Contingency fund authorized--Transfers authorized therefrom.

A. The county board authorizes the establishment of a contingency fund in the annual budget, with such sums appropriated thereto as the county board may annually determine, but in no case to exceed 5% of the total annual county appropriations.

B. Pursuant to the provisions of Wis. Stat. § 65.90(5)(b), the committee on finance and budget is hereby authorized to supplement the appropriations for particular offices, departments or activities in the annual budget adopted by the county board by transfers from the contingency fund in that fiscal year, pursuant to rules established in 4.04.060.

C. All transfers under 4.04.060 and 4.04.070 shall not exceed the amount set up in the contingency fund as adopted in the annual budget, nor aggregate in the case of an individual office, department or activity, in excess of 10% of the funds originally provided in said annual budget.

D. The publication provisions of Wis. Stat. ch. 985, shall apply to all committee on finance and budget transfers referred to herein. (Ord. 161-18, Sec. 4, 2017; Ord. 134-03 Sec.24, 1990; Ord. 194-78 Secs.1, 2, 3, 1978; Ord. 75-78 Sec.1(part), 1978).

4.04.060 Rules for contingency fund transfers by the committee on finance and budget.

The committee shall be governed by the following rules in administering department requests for transfers permitted under 4.04.050, during any fiscal year:

A. No new positions nor any office equipment for any department may be financed by said transfers except as provided in B. 4.

B. Transfers may be authorized only for the following purposes and only where conditions warranting same could not have been anticipated at the time of adoption of the annual budget:

1. Dramatic change in circumstances due to the occurrence of a natural or manmade catastrophe or disaster;
2. Fees for the retention of outside counsel or other special expertise as required for litigation or for special studies and consultations;
3. Human errors in budget preparation or computerization resulting in accidental omissions or deletions of sub-accounts or incorrect amounts therein excluding errors made by department heads in the budget planning process;
4. Hiring of additional personnel to positions created during the fiscal year by the county board;
5. Unanticipated expenses due to emergencies, unanticipated increased cost of supplies or the unavoidable over-utilization of budgeted supplies or services.

C. All such transfers shall be subject to 4.04.050 C. but shall in no event exceed \$3,000 per line item per year. A report of all said transfers shall be made monthly to the county board by the committee. (Ord.138-38, 1994; Ord.194-78 Sec.4, 1978; Ord.75-78 Sec.1(part), 1978).

4.04.070 Rules for contingency fund transfers by the county board. The county board shall be governed by the following rules in administering department requests for transfers from the contingency fund established by 4.04.050 A. in any fiscal year. Transfers may be authorized by a majority vote only for one or more of the following purposes, and by 2/3 vote of the entire board for all other purposes:

- A. For purposes as defined in 4.04.060 B. except paragraph 4.;
- B. For snow removal expenses by the county highway department, except that the total transferred shall not exceed 20% of the amount appropriated in any fiscal year to the contingency fund. (Ord. 194-78 Sec.5, 1978).

4.04.080 Sales and acquisition of county forest lands--Nonlapsing account. All proceeds which result from the sale of county forest lands or lands held for forestry purposes, which lands lie outside of the designated boundaries of the county forest shall be placed in a nonlapsing forest land purchase account. Subject to approval of the board, funds may only be withdrawn therefrom with which to purchase lands for forestry purposes which lie within the designated forestry boundaries. (Ord. 80-81/243 Sec.1, 1980).

4.04.090 Transfer of Funds between county budgets--excess revenue expenditures. No funds can be transferred from one departmental county departmental budget to another county budget unless 2/3 of the board approves. Excess revenues cannot be expended unless 2/3 of the board approves. (Ord.135, 1991)

Chapter 4.05

REMITTANCE PROCEDURE FOR FEES AND COLLECTIONS

Sections:

- [4.05.001](#) Purpose.
- [4.05.010](#) Remittance of fees by the clerk of circuit court.
- [4.05.015](#) Reports of fees received.
- [4.05.020](#) Remittance of collections.
- [4.05.030](#) Issuance of receipts.
- [4.05.040](#) Designation of payee on checks, drafts and orders.

4.05.001 Purpose. This chapter shall establish procedures for the regular remittance to the treasurer, by officers and departments, of the fees collected by them pursuant to law or ordinance and other moneys paid to them for the rendering of services. It is intended that this chapter shall foster an efficient and orderly cash flow for the county. (Ord. 81-82/43 Sec.1(part), 1981).

4.05.010 Remittance of fees by the clerk of circuit court. The clerk of circuit court shall, on a daily basis, deposit all fees and other moneys collected into appropriate trust accounts designated by the finance director. On the 10th business day of each month, the clerk of circuit court shall remit the moneys due the county and state within each such account to the county treasurer who shall remit the appropriate portion to the state treasurer. (Ord. 144-24, Sec. 19, 2000; Ord. 81-82/43 Sec.1(part), 1981).

4.05.015 Reports of fees received. Each of the elected county officers authorized or required by law to collect fees shall maintain complete records of all such fees received. Forms for the reporting of such collections shall be prescribed and made available by the finance director. The reports shall be submitted to the finance director on a monthly basis for presentation to the committee on finance and budget. A report of total annual fees received shall be filed with the county clerk no later than January 20th of the year next following collection. (Ord. 144-24, Sec. 20, 2000; Ord. 131-86 Sec.14 1988, Ord. 81-82/43 Sec.1(part), 1981).

4.05.020 Remittance of collections. All moneys collected by any county department or official, including fees or charges authorized by law or ordinance, and all other county revenues from whatever source derived shall be remitted to the county treasurer in accord with the following schedule:

A. All moneys normally received by mail should be made out and mailed directly to the county treasurer, whenever possible. Departments shall notify customer accounts of this policy as directed by the finance director.

B. All moneys received over the counter by departments in the courthouse shall be remitted on a daily basis. A cut off shall be established at 4 p.m. daily and all moneys collected up to 4 p.m. shall be deposited with the county treasurer in the manner prescribed by the finance director. Collections after 4 p.m. shall be deposited with the next day's business.

C. All departments located outside the courthouse shall deposit on a daily basis, if possible. The finance director may authorize extending the duration between timely deposits. Under no circumstances shall deposits be made less than once per week.

D. All fees collected by the sheriff under Wis. Stat. § 59.32(1), shall be reported and remitted to the county treasurer as provided in this chapter. (Ord. 144-24, Sec. 21, 2000; Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.15 1988)

4.05.030 Issuance of receipts.

A. Each department and every officer or employee that collects fees and other moneys shall, upon payment, issue prenumbered written receipts, on forms approved by the finance director, each of which shall be accounted for. Both valid and void receipts shall be retained for auditing purposes.

B. The finance director shall standardize those receipts issued by departments and officers which lend themselves to standardization. (Ord. 131-86 Sec.16 1988, Ord. 81-82/43 Sec.1(part), 1981).

4.05.040 Designation of payee on checks, drafts and orders. With the express exception of the clerk of circuit court, all officers, employees and departments shall advise persons to make their checks, drafts or orders for fees and other charges payable to the order of the "Eau Claire County Treasurer." (Ord. 81-82/43 Sec.1(part), 1981).

Chapter 4.06

FINANCE DEPARTMENT

Sections:

<u>4.06.001</u>	Purpose.
<u>4.06.010</u>	Finance director.
<u>4.06.020</u>	Pre-audit of accounts payable.
<u>4.06.030</u>	Examination of books and accounts.
<u>4.06.040</u>	Establishment of uniform bookkeeping and accounting formats and procedures.
<u>4.06.050</u>	Consolidation of books and accounts; purchasing control.
<u>4.06.060</u>	Issuance of orders by the clerk and treasurer for payment of county obligations.
<u>4.06.070</u>	Authorization of orders for payment.
<u>4.06.080</u>	Budget execution.

4.06.001 Purpose. This Chapter shall establish the powers and duties of the finance department and the finance director with the intent of creating a system for the orderly presentation and payment of obligations and the maintenance of a unified county-wide accounting system. (Ord. 131-86 Sec.1, 1988)

4.06.010 Finance director. The finance director, under the general supervision of the county administrator and the committee on finance and budget, shall manage the finance department and, with the assistance of such employees as are assigned to the department, shall be responsible for carrying out its mandates. In accord with Wis. Stat. § 59.47, the finance director shall function as county auditor. In accord with Wis.Stat. § 40.03(2)(j), the finance director shall function as agent of the county in matters pertaining to the Wisconsin Retirement Fund. (Ord.141-92 Sec.52, 1998; Ord.135-74 Sec.3, 1991; Ord.131-86 Sec.5, 1988)

4.06.020 Pre-audit of accounts payable.

A. The finance director shall direct the pre-audit of each account, invoice and expenditure, under \$10,000, to ascertain whether it is properly chargeable against a particular departmental budget or line item sub-account thereunder. The financial director shall also determine whether the respective budget or line item sub-account contains sufficient funds to allow for payment and if so, shall thereupon request that payment be made by the clerk and treasurer.

B. In the event that the item cannot be appropriately posted against a particular budget or line item sub-account thereunder, the item shall be referred to the committee on finance and budget for review under 2.04.485 A. 4. Additionally, in the event that the appropriate budget or line item sub-account thereunder contains insufficient funds with which to pay the item, it shall be returned to the person in charge of that budget who shall have the responsibility of approaching the committee on finance and budget under Chapter 4.04 as to payment.(Ord.139-60 Sec1,1995; Ord.131-86 Sec.5, 1988)

4.06.030 Examination of books and accounts. The department, under the supervision of the finance director, shall have the authority to examine the books and accounts of all county officers, boards, commissions, committees, trustees or other officers or employees entrusted with the receipt, custody or expenditures of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. (Ord. 131-86 Sec.5, 1988)

4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures. The finance director shall direct the method for the keeping of all accounts of the county and shall be vested with the authority to establish accounting and reporting systems and to designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units. The finance director is also authorized to keep such books of account as may be necessary to properly perform the duties of his or her office. (Ord. 131-86 Sec.5, 1988)

4.06.050 Consolidation of books and accounts; purchasing control. Subject to the approval of the committee on finance and budget and with the exception of those books kept by the county clerk under Wis. Stat. § 59.23(2)(c) to (g), the finance director shall propose and effectuate the consolidation of present methods and types of record keeping for the purpose of enhancing and improving processing of accounts and claims. (Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.5, 1988)

4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.

A. In accord with their respective responsibilities under Wis. Stat. § 59.23(2)(c), 59.25(3)(c) and 59.64(4), the county clerk and treasurer shall sign such orders and disbursements made as based upon the following authorizations.

1. Those accounts, invoices and expenditures which are less than \$10,000 and which are properly issued against departmental budgets or line item sub-accounts thereunder and which have been approved of upon pre-audit by the finance director under 4.06.020.

2. Those accounts, invoices and expenditures, which are less than \$10,000 other than those listed at 1., which have been approved of for settlement by the committee on finance and budget under 2.04.485 B. 4.

3. Those accounts, invoices and expenditures of \$10,000 or more which have been approved of for settlement by the board.

4. Those claims submitted under Wis. Stat. § 59.07, which have been approved of for settlement by the board. (Ord.141-03, Sec.1, 1997; Ord.139-60, Sec.2, 1995; Ord. 131-86 Sec.5, 1988)

4.06.070 Authorization of orders for payment.

A. The finance director shall have the authority, on behalf of the board, to approve of the settlement of accounts, bills and purchase orders between meetings of the committee on finance and budget, where, in order to take advantage of purchase discounts, to meet legal requirements, or so as to meet billing deadlines immediate action must be taken.

B. All such accounts, bills and purchase orders shall be submitted to the finance and budget committee for its review and approval of the action of the finance director. In the absence of authorization in the annual budget resolution or if an expenditure is not authorized within the budget resolution an express ordinance or resolution of the board authorizing settlement of the account, bill or purchase order in question, the finance director shall assume personal responsibility therefore in the event that said committee fails or refuses to subsequently approve of his or her authorization.

C. In the absence of the finance director, the county administrator, or in his or her absence the chair of the board, or in the chair's absence the chair of the committee on finance and budget shall exercise the authorization powers set forth in A. (Ord. 152-38, Sec. 1, 2008; Ord.141-92 Sec.53, 1998; Ord. 138-15, Sec. 4 & 5, 994; Ord. 131-86 Sec.5, 1988)

4.06.080 Budget execution. The finance director shall execute the adopted budget, insuring that all expenditures of county funds are made in strict compliance therewith and review all departmental or agency requests for adjustments and transfers of budgeted funds and make recommendations on same to the finance and budget committee or the board. (Ord. 131-86 Sec.5, 1988)

Chapter 4.07

PAYROLL ADMINISTRATION

Sections:

- [4.07.010](#) Administration.
- [4.07.020](#) Records and reporting.
- [4.07.030](#) Payment of wages.
- [4.07.050](#) Payroll deductions.

4.07.010 Administration.

- A. The finance department shall:
1. Plan, organize, and develop procedures to ensure effective and accurate reporting and processing of employee payrolls;
 2. Provide functional supervision over all county payroll preparation units, as identified in B.;
 3. Ensure that payrolls are processed in accordance with all applicable laws and labor agreements;

4. Suspend payment or processing of any transaction submitted by any payroll unit or department when it is determined that 3, may be violated;

5. Develop uniform centralized payroll planning activities to ensure that payroll systems are compatible and integrated with the county accounting structure.

B. Payroll preparation units shall include the finance department and highway department which shall submit payroll input to the department for review and final processing by noon of the first Thursday following the end of the payroll period.

C. Departments not specified in B. shall submit required payroll input to the department by noon of the first Monday following the end of the payroll period for processing. (Ord.141-26, Sec.13, 1997; Ord 132-39 Secs.1&2, 1988; Ord. 131-86, Sec. 6, 1988).

4.07.020 Records and reporting

A. All payroll preparation units shall maintain auditable source documentation on all data entered on employee payrolls, in conformance with county standards established by the finance director.

B. The finance department shall:

1. Maintain central payroll records for all county departments;

2. Be responsible for preparation of all required reports relating to employee payrolls for all county departments, such as reports for federal or state tax withheld, social security, retirement, life and health insurance, and employee deduction liability accounts; and shall authorize payment for such items, subject to the approval of the finance director and committee on finance and budget;

3. Periodically audit records maintained by payroll preparation units.

C. All department heads shall immediately notify the appropriate payroll preparation unit of any personnel transaction affecting the pay status of an employee and shall submit required payroll data in a timely manner. (Ord. 131-86, Sec. 6, 1988).

4.07.030 Payment of wages.

A. Method of Payment. All county employees and elected officials, including county board supervisors, shall be paid through direct deposit to the banking institution of their choice that is a member of the Automated Clearing House system "ACH", based on a written authorization on a form supplied by the county.

B. Pay Period and Pay Day. All county employees shall be paid on a biweekly payroll period basis beginning on Sunday. All regular shifts beginning on Saturday and ending on Sunday shall be considered to have been worked on Saturday. Wages due to an employee shall be paid on the 2nd Friday following the end of the payroll period, and no pay advances may be authorized.

C. Advice of Deposit Form Distribution. Deposit forms shall be issued by the county treasurer to the department heads for distribution to subordinate personnel on each payday.

D. Deposit forms for absent employees and officers shall be held by the department head until the employee or authorized representative picks up the deposit form or it is mailed.

1. Deposit forms may not be picked up by persons other than the employee or officer, nor mailed without the officer's or employee's written permission. The director shall prepare and supply to each officer or employee an authorization form, which shall be filed with the county treasurer and the department head, granting or withholding any authorization in this paragraph. Any authorization so filed shall be valid until revoked. An employee or officer may revoke the authorization in writing at any time, and shall file same with the county treasurer and the department head.

2. Deposit forms not distributed to employees or officers within 5 days of payday shall be returned to the county treasurer with a brief explanation of reason for return.

E. Pay Upon Termination. All wages due an employee upon termination shall be paid in accordance with Wis. Stat. ch. 109. (Ord 152-15, Sec. 1, 2008; Ord. 143-101, 2000; Ord.142-32, 1998; Ord. 132-39 Sec.3, 1988; Ord. 131-86, Sec. 6, 1988).

4.07.050 Payroll deductions.

A. No deductions shall be made from employee wages without the employees' written authorization, except when deductions are required by law, court order or contract.

B. Voluntary deductions, not required by law or court order, are considered a benefit and service to employees and subject to authorization by the board. The following voluntary deductions are authorized:

1. United States savings bonds;
2. Employee share of group life or health insurance premiums;
3. Union dues or fair share fees;
4. Credit union deductions, subject to C. below;
5. United Way contributions;
6. Employee share of retirement fund contributions paid by employee;
7. Employee contribution to the Eau Claire County employees deferred compensation plan.

8. Pretax deductions for flexible spending accounts for employee costs of medical insurance premiums, dependent care expenses, and unreimbursed medical expenses if, and only if, there is enough employee participation so there is no net cost to the county.

C. A credit union may participate in a payroll deduction plan for county employees and such plan shall be by written agreement with the credit union, executed on behalf of the county by the county administrator. No agreement shall be signed unless a minimum of 25 employees participate in any specific credit union group. Participating employees and credit unions shall agree to save the county harmless from any errors. (Ord. 161-6, Sec. 20, 2017; Ord.141-92 Sec.54. 1998; Ord.140-95, 1997; Ord.134-85 Sec.1, 1991; Ord. 131-86, Sec. 6, 1988).

Chapter 4.08

PUBLIC DEPOSITORIES

Sections:

- [4.08.010](#) Designated--Generally.
- [4.08.015](#) Collateral for public deposits.
- [4.08.030](#) Withdrawal or disbursement.
- [4.08.040](#) Facsimile signatures.
- [4.08.050](#) Transportation to depository.

4.08.010 Designated--Generally. The following banking institutions, qualified as public depositories under Wis. Stat. ch. 34, are designated, until further action, as public depositories for all public moneys coming into the hands of the county treasurer:

- A. Wells Fargo Bank Wisconsin, N.A., Eau Claire, Wisconsin;
- B. US Bank, Eau Claire, Wisconsin;
- C. Alliance Bank, Eau Claire, Wisconsin;
- D. Bank of Augusta, Augusta, Wisconsin;
- E. Bank Mutual, Eau Claire, Wisconsin;
- F. Wisconsin Investment Series Cooperative;
- G. Associated Bank; Eau Claire, Wisconsin;
- H. Charter Bank Eau Claire, Eau Claire, Wisconsin.
- I. Citizens Community Federal, Eau Claire, Wisconsin;
- J. Royal Credit Union, Eau Claire, Wisconsin;
- K. Bank One Wisconsin Trust Company NA;
- L. Local Government Pooled Investment Fund;

- M. Peoples Bank of Wisconsin, Eau Claire, Wisconsin;
- N. Anchor Bank, Eau Claire, Wisconsin
- O. A.G. Edwards & Sons, Inc., St. Louis, Missouri
- P. Bremer Bank, Eau Claire, WI
- Q. BMO Harris Bank, Eau Claire, WI

(Ord. 159-14, Sec. 1, 2015; Ord. 154-25, Sec. 1, 2011; Ord. 147-15, 2003; Ord. 144-93, 2001; Ord. 0144-27, 2000; Ord.141-106, 1998; Ord.141-53, 1997; Ord.140-87; Ord.140-32, 1996; Ord. 138-72, 1994; Ord. 134-75, 1991; Ord. 133-94, 1990; Ord. 133-03, 1989, Ord. 128-32 Sec.1, 1984; Ord. 127-81 Sec.1 1984; Ord. 81-82/516 Secs.1 and 2, 1982; Ord. 207-77 Sec.1, 1977; Res. 8-75(part), 1975; Ord. 135-04 Sec.1, 1991; Ord. 135-09 Sec.1, 1991).

4.08.015 Collateral for public deposits. Pursuant to Wis. Stat. § 34.07, the public depositories enumerated in 4.08.010 shall be required to pledge collateral in the form of securities, stocks, treasury notes or bills, surety bonds or other negotiated collateral as approved by the county for public deposits made by Eau Claire County that exceed \$500,000.00 in any one of the depositories. (Ord. 129-39 Sec.1, 1985).

4.08.030 Withdrawal or disbursement. Withdrawal or disbursement from any one of the depositories named in 4.08.010 shall be only by order check, as provided in 66.042. (Ord. 161-18, Sec. 5, 2017; Res. 8-75 (part), 1975).

4.08.040 Facsimile signatures. The county board of supervisors approves the use of machine printed facsimile signatures in lieu of personal signatures, and that any one of the depositories named in 4.08.010 shall be fully warranted and protected in making payment on any order check bearing such facsimile signatures, notwithstanding that the same may have been placed thereon without the authority of the designated person or persons. (Res. 8-75 (part), 1975).

4.08.050 Transportation to depository. The sheriff's department shall provide security transportation for the county treasurer and clerk of court or their designees on a daily basis, Monday through Friday, to the county's designated depository. Daily deposits must be taken to the sheriff's department by the county treasurer and clerk of court or their designees by 2:00 p.m. (Ord. 134-84, Sec.1, 1991).

Chapter 4.09

COUNTY ACCOUNTS

Sections:

- [4.09.001](#) Purpose.
- [4.09.010](#) Nonlapsing accounts.
- [4.09.020](#) Designation of funds for working capital.
- [4.09.030](#) Forestry financing.
- [4.09.035](#) Highway Winter Maintenance Reserve Account.
- [4.09.040](#) Vehicle impoundment and towing charges.

4.09.001 Purpose. The purpose of this chapter shall be to establish accounts through which revenues shall pass and from which expenditures shall be made by the county for specified purposes. Unless designated herein, all accounts will lapse at the end of each calendar year, at which time funds contained therein shall be returned to the general fund. (Ord. 80-81/242 Sec.1(part), 1981).

4.09.010 Nonlapsing accounts.

A. The following accounts or subaccounts are designated as nonlapsing, subject to review and amendment by the county board prior to the end of each fiscal year:

General Fund

- 100-00-16103 Central duplicating
- 100-01-51110-913 County Board Sesquicentennial
- 100-02-51210-810 Court--video equipment
- 100-10-46400 Landfill surcharge
- 100-10-51434 Employee lounge
- 100-10-51971 County wide--service on machines
- 100-14-46132 Register of Deed--land records fee
- 100-14-46134 Register of Deeds—SSN redaction fee
- 100-15-48502 Venison donations
- 100-15-51740 Land records--resurvey
- 100-15-51740-203 Land records grant
- 100-15-51820 Planning & Development--land use plan
- 100-15-51820-219 Digital parcel mapping
- 100-15-57415 Lake dredging/rehabilitation
- 100-16-51940 Courthouse--capital improvement
- 100-17-52104 Sheriff WIBRS grant
- 100-17-52121 Sheriff vehicle purchases

(Ord. 161-18, Sec. 6, 2017)

100-17-52510 Jail capital improvement
100-20-55500 Veterans--direct relief
100-21-56706 UW Extension safety grant
100-21-56709 Hmong grant--outreach
100-21-56710 Parent education
100-21-56712 Family strength grant
100-21-56713 School outreach
100-22-46813 Ruffed grouse donations
100-22-56510 Parks--capital improvement
100-22-56510-223 Tower Ridge--ski trail donations
100-22-56514 Lake Altoona---capital improvement
100-22-56516 Park development--L.L. Phillips Park
100-22-57111 County forest--Land purchases
100-22-57130 State forest grant
100-22-57131 Forest roads
100-22-57310 Game Management Grant

Special Revenue Funds (Federal/State Aid Funded)

203 Aging & Disability Resource Center programs
204 Nutrition programs
205 Human service programs
206 Early learning opportunities grant
207 Watershed grant
209 Juvenile jail grant
211 Recycling fund
212 Anti-drug grant

Debt Service Fund

300 Debt service

Capital Projects Fund

405 Capital projects

Enterprise Funds

602 Airport

Internal Service Funds

701 Highway department
702 Fleet cars
703 Workers Compensation Fund

Trust and Agency Fund

800 Trust funds held

B. Revenues from the sale of county owned real property except for real property acquired by tax deed and county parks and forestry lands shall be used solely for capital projects and economic development projects directly resulting in the creation of new jobs, but in no case for operational expenses. (Ord. 156-38, Sec. 7, 2013; Ord. 154-11, Sec. 1, 2010; Ord. 149-015, Sec. 1, 2005; Ord. 148-01, 2004; Ord. 146-25, 2002; Ord. 145-33, 2001; Ord.143-37 Sec.2, 1999; Ord.143-07 Secs.1,2,3, 1999; Ord.141-116, 1998; Ord.141-02, 1997; Ord.140-117, Sec.15, 1997; Ord.140-06, 1996; Ord.139-43, 1995; Ord. 135-76, 1992; Ord.132-81 Sec.1&2, 1989, Ord.130-25 Sec.1, 1986; Ord.127-27 Sec. 1, 1983).

4.09.020 Designation of funds for working capital. The designated amount of unreserved general fund balance for working capital shall be \$2,700,000. This amount shall remain designated and shall be reviewed annually by the finance and budget committee. (Ord. 143-70, 1999; Ord.139-104, 1996).

4.09.030 Forestry financing.

A. Income derived by the parks and forest department from the sale of lands or equipment purchased with state aid funds shall be restored to the state forest nonlapsing account..

B. All revenue received by the department, except that specified in A., shall be deposited in the county general fund. (Ord. 154-2, Sec. 24, 2010; Ord. 149-015, Sec. 2, 2005; Ord.130-25 Sec.2, 1986; Ord.80-81/457 Sec.3, 1981).

4.09.035 Highway Winter Maintenance Reserve Account. At the end of each calendar year, funds budgeted for winter maintenance work on the county trunk highway system within account 701-31-53311 which have not been expended shall be set aside into a special Highway Winter Maintenance Reserve Account, No. 701-00-34100-000-000 until the balance reaches \$1,000,000.00. When the balance reaches \$1,000,000.00, remaining non-expended funds shall revert to the general fund. Funds from this reserve account shall be expended only for winter maintenance work on the county trunk highway system and only within a calendar year when the regular county trunk highway system winter maintenance funds in account 701-31-53311 have been totally expended prior to the end of the year. (Ord.161-24, Sec. 1, 2017; Ord. 147-83, 2003; Ord.140-90, 1996).

4.09.040 Vehicle impoundment and towing charges.

A. Expenses of towing, impoundment and storage shall be charged to the Highway Department Account No. 701-31-53240.

B. The treasurer shall deposit all receipts attendant to vehicle towing, impoundment, sale and storage in Highway Department Account No. 701-31-48313-000-000. (Ord.130-25 Sec.3, 1986; Ord.81-82/274 Sec.2, 1982).

Chapter 4.10

LEASING OF COUNTY PROPERTY

Sections:

4.10.010	Intent.
4.10.020	Definitions.
4.10.030	Leasing or rental of county property.
4.10.040	Fair market rental value.
4.10.050	Application.

4.10.010 Intent. This chapter shall be construed in accord with the powers granted to the county board pursuant to Wis. Stat. § 59.52(6) ; provided, however, that land use and transfers subject to Chapter 16.08 shall be exempt from the operation of this chapter. (Ord.141-03, Sec.1, 1997; Ord. 370-77 Sec.1(part), 1977).

4.10.020 Definitions.

A. "Fair market rental value" means that amount for which property will be leased or rented in the open market between a lessor willing but not obligated to lease or rent and a lessee willing but not obligated to lease or rent.

B. "Lease," or any form thereof in this chapter, shall encompass both of the terms "lease" and "rent." (Ord. 370-77 Sec.1(part), 1977).

4.10.030 Leasing or rental of county property. The county board may direct the county clerk to lease any county property, not donated and required to be held for a special purpose, to the United States, the state, any other county within the state, or any municipality or school district within the county, subject to the provisions of 4.10.040 (Ord. 370-77 Sec.1(part), 1977).

4.10.040 Fair market rental value. All county property which the county board may, from time to time, direct the county administrator to lease shall be leased only at or above the fair market rental value for such property. It shall be the duty of the finance and budget committee to review and approve of the rental value so established on an individual basis prior to the issuance of the county board's direction to the county administrator to execute such a lease agreement. (Ord. 370-77 Sec.1 (part), 1977).

4.10.050 Application. This chapter shall become effective upon the date of its passage and all lease agreements for county property executed thereafter shall return to the county, as a minimum, the fair market rental value of such property. All lease agreements existing at the time of its passage shall be conformed with this chapter at such time as they are renegotiated or upon expiration and renewal thereof. (Ord. 370-77 Sec.1(part), 1977).

Chapter 4.11

INVESTMENT POLICY

Sections:

4.11.001	Purpose.
4.11.005	Objectives
4.11.010	Cash management.
4.11.020	Types of funds invested.
4.11.030	County financial institutions - local preference.
4.11.040	Responsibility/supervision to manage county funds.
4.11.050	Authorized investment instruments.
4.11.060	Authorized depositories.
4.11.070	Collateral requirements/percentage of total requirement.
4.11.080	Possession of investment securities and collateral.

4.11.001 Purpose. To provide guidelines to the county administrator and finance director for the investment of county funds. (Ord.141-92 Sec.55, 1998; Ord.139-29, Sec.1, 1995)

4.11.005 Objectives. For securing investments of county funds, the finance and budget committee should strive to meet the following objectives.

- A. To preserve capital in the overall portfolio and to protect the investment principal;
- B. To remain sufficiently liquid to meet disbursement requirements which might be reasonably anticipated; and
- C. To manage the investment portfolio to maximize return consistent with the objectives in A. and B. and other risk limitations described in this chapter. (Ord.139-29, Sec.2, 1995)

4.11.010 Cash management. By December 1st annually, a calendar shall be developed for the ensuing year. This calendar shall reflect all the county's cash requirements and anticipated revenues with their identifiable sources. (Ord.135-15 Sec.1, 1991).

4.11.020 Types of funds invested.

A. All funds not needed for daily operations shall be invested. Investments shall be structured to meet the county's cash requirements in accordance with the county's projected needs. The maturity time on these investments should approximately match the expected disbursement dates of the funds.

B. Funds needed for daily operations may be invested in repurchase agreements or the state local government investment pool in accordance with the county's cash requirements. (Ord.139-29, Sec.3, 1995; Ord.135-15 Sec.1, 1991).

4.11.030 County financial institutions - local preference. All authorized county public depositories shall be given the first opportunity to completely bid on county investments up to the maximum ceiling of \$500,000. Only after all county public depositories have had an opportunity to competitively bid, shall the designated out-of-county public depository be utilized. (Ord.135-15 Sec.1, 1991).

4.11.040 Responsibility/supervision to manage county funds. The county investments shall be managed by the county administrator.

A. The county administrator's designee is authorized to secure competitive rates through bidding and conduct all necessary wire transfers in accordance with the county's investment policy. Details of all transactions shall be reported to the finance director for proper accounting in the county's financial records.

B. The committee on finance and budget shall review on a quarterly basis the status of all county investments. Annually, the committee shall meet with the county's independent auditor and conduct a review of the county's investments.

C. The committee shall annually review the status of the county's designated depositories. The county administrator and the finance director shall provide alternatives to the committee for county investments in accordance with federal and state statutes. (Ord.141-92 Sec.56, 1998; Ord.135-15 Sec.1, 1991).

4.11.050 Authorized investment instruments. Investment of public funds will conform to Wis. Stat. § 66.0603 and shall include but not be limited to:

A. Time deposits in any authorized depository as designated in Chapter 4.08 not to mature beyond 3 years.

B. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.

C. Repurchase agreements from an authorized depository as designated in Chapter 4.08.

D. State local government investment pool. (Ord. 152-52. Sec. 1, 2009; Ord.139-29, Sec.4, 1995)

4.11.060 Authorized depositories. Authorized depositories are those public depositories designated in Chapter 4.08. (Ord.135-15 Sec.1, 1991).

4.11.070 Collateral requirement/percentage of total requirement. The percentage of investments shall be limited to each depository by the collateralization requirements.

A. Investments up to \$500,000 in a single institution shall be secured by the available State Municipal Guarantee Fund of \$400,000 and by the FSLIC, FDIC or the Wisconsin Credit Union Savings Corporation of \$100,000.

B. Re-purchase agreements are secured by utilizing eligible securities from the bank in which the funds are deposited.

C. Deposits with banking institutions in excess of \$500,000 must be collateralized with pledged bank securities or secured by insurance or a deposit guarantee bond up to the total deposit in excess of \$500,000. (Ord.139-29, Sec.5-7, 1995; Ord.135-15 Sec.1, 1991)

4.11.080 Possession of investment securities and collateral.

A. The executive secretary to the county administrator shall require from the depository the original copy of the certificate of deposit and hold until maturity.

B. The executive secretary shall require from the depository a receipt for all treasury bills/notes purchased. The original bills/notes are held in the Federal Reserve Bank until maturity.

C. For repurchase agreements, confirmation of each transaction shall be secured from the custodian bank.

D. Other bonds or securities purchased through approved investment advisors shall be held in trust for the county by the trust department of an authorized bank depository per Chapter 4.08. (Ord.141-92 Sec.57, 1998; Ord. 135-29, Sec.8-9, 1995; Ord.135-15 Sec.1, 1991).

Chapter 4.12

INSURANCE PROGRAMS

Sections:

- 4.12.010 Self-insurance plans.
- 4.12.020 Designated reserve funds.
- 4.12.030 Property damage self insurance.
- 4.12.100 Workers compensation.

4.12.010 Self-insurance plans. All self-insurance plans, created by ordinance under this chapter, shall be perpetual in nature and their respective specially designated reserve funds shall be nonlapsing. It is the purpose of this chapter to establish and maintain adequate reserves, in lieu of purchased insurance coverage, to defray such liability for which the county may be held accountable in areas of potential risk specifically set forth in this chapter. (Ord. 294-77 Sec.1(part), 1977).

4.12.020 Designated reserve funds. Specially designated reserve funds shall be established and maintained for each area of potential risk. It is the intention of the county board that adequate appropriations should be made annually to maintain these reserve funds. They shall be segregated from one another and from all other accounts of the county. (Ord. 294-77 Sec.1(part), 1977).

4.12.030 Property damage self insurance. The county shall maintain a specially designated reserve fund, established for the purpose of self insuring the county against such property damage liability for which it may become accountable, pursuant to duly preferred claims. The reserve fund shall not cover property damage liability exposure caused by or concerning motor vehicles. (Ord. 294-77 Sec.1,(part), 1977).

4.12.100 Workers compensation. The county shall maintain a specially designated reserve fund, established for the purpose of self insuring the county against workers compensation liability. Each county department shall be charged its proportionate share of excessive workers compensation losses as follows:

A. Each department shall be assigned a value of 1.00 designated as the experience modification rate, based upon the department's share of the projected workers compensation charges for the year.

B. On a yearly basis, the total amount of excess charges, if any, shall be determined and proportionately charged against those departments which are responsible for said excessive charges. (Ord. 138-49, 1994; Ord. 126-46 Sec.3, 1982: Ord. 48-78 Sec.1, 1978).

Chapter 4.13

SALE OF COUNTY SURPLUS LAND

Sections:

4.13.010 Sale of county surplus land.

4.13.010 Sale of county surplus land. The principal from the sale of county surplus land (cost of original purchase plus any additional expenses) shall be returned to the general fund. Any profits will be turned over to the county's industrial development agency to be used for: industrial development purposes, such as purchasing additional land for industrial development; or making low-interest loans not to exceed 5 years in length for new, relocating or existing industries. Surplus land is county land designated as such by county board resolution authorizing the sale of the land. (Ord. 135-20, Sec.1, 1991).

Chapter 4.14

JUVENILE DETENTION AND NONSECURE DETENTION

Sections:

- [4.14.001](#) Purpose.
- [4.14.010](#) Daily Juvenile Detention rate established.
- [4.14.020](#) Daily Nonsecure Detention rate established.

4.14.001 Purpose. This chapter shall establish daily rates for boarding juveniles in the Northwest Regional Juvenile Detention Center and nonsecure detention. (Ord. 156-028, Sec. 1, 2012; Ord. 134-06, Sec. 1, 1999; Ord. 138-113, Sec. 2, 1995; Ord. 134-40, Sec. 2, 1990; Ord.132-72 Sec.1, 1988)

4.14.010 Daily Juvenile Detention rate established. The rate for boarding juveniles in the Northwest Regional Juvenile Detention Center shall be:

- A. Eau Claire County residents\$120.00 per day
180 day dispositional alternative.....\$150.00 per day
- B. Non-residents\$190.00 per day
180 day dispositional alternative.....\$225.00 per day

(Ord. 161-27, Sec. 1, 2017; Ord. 156-28, Sec. 1, 2012; Ord. 151-32, Sec. 2, 2007; Ord. 150-28, Sec. 22, 2006; Ord. 148-120 Sec. 4, 2004; Ord. 146-02, Sec. 3, 2002; Ord. 144-69, Sec. 1, 2000; Ord.143-08 Sec. 1, 1999; Ord.140-78, 1996; Ord.139-73, 1995; Ord. 138-113, Sec. 2, 1995; Ord.137-111, 1994; Ord.137-39, 1993; Ord.135-71, 1991; Ord. 134-40, Sec. 2, 1990; Ord. 134-40, Sec. 3, 1990; Ord. 134-06, Sec. 2, 1990; Ord. 133-54, Sec. 1, 1989; Ord. 132-72, Sec. 1, 1988).

4.14.020 Daily Nonsecure Detention Shelter Care rate established. The rate for boarding juveniles shall be:

- A. Eau Claire County residents. \$120.00 per day
- B. Non-residents \$120.00 per day

(Ord. 156-28, Sec. 1, 2012; Ord. 151-32, Sec. 2, 3 & 4, 2007; Ord. 144-69, Sec. 2, 2000; Ord. 140-77, 1996; Ord. 137-106, 1994; Ord. 137-21, Sec. 1, 1993; Ord. 134-40, Sec. 4, 1990)

Chapter 4.15

PROFESSIONAL FEES AND RATES

Sections:

- [4.15.010](#) Fees of professional examiners and witnesses in Chapter 51 involuntary commitment proceedings.
- [4.15.020](#) Medical, psychiatric and psychologist service contracts.
- [4.15.040](#) Schedule of rates for in-patient psychiatric care.
- [4.15.050](#) Interpreter fees.
- [4.15.060](#) Medical and dental care rates under general relief.

4.15.010 Fees of professional examiners and witnesses in Chapter 51 involuntary commitment proceedings.

A. Pursuant to Wis. Stat. § 51.20(18)(a), the following fee schedule is established for professional examiners and witnesses for participation in involuntary commitment proceedings and reasonable reimbursement for travel expenses:

1. Licensed physicians, including psychiatrists: \$280.00;
2. Licensed psychologists: \$165.00.

B. In all cases, the judge presiding over the involuntary commitment proceeding shall review and determine the reasonableness of all fees and travel expenses submitted by the professional examiners and/or witnesses in involuntary commitment proceedings, before the fees and expenses are submitted to the finance department. These vouchers for fees and expenses shall then be reviewed by the finance department staff. (Ord. 161-25, Sec. 1, 2017; Ord. 160-19, Sec. 1, 2016; Ord. 159-18, Sec. 23, 2015; Ord. 158-23, Sec. 1, 2014; Ord. 157-29, Sec. 1, 2013; Ord. 151-10, Sec. 49, 2007; Ord. 148-102, Sec. 5, 2004; Ord. 147-80, Sec. 12, 2003; Ord. 144-36, 2000; Ord. 141-91 Sec.1, 1998; Ord. 140-89, 1996; Ord. 135-68, 1991; Ord. 133-59, 1989; Ord. 131-70, Secs. 1&2, 1988, Ord. 81-82/433 Sec.1, 1982; Ord. 81-82/108 Sec.1, 1981; Ord. 246-78 Sec.1(part), 1978).

4.15.020 Medical, psychiatric and psychologist service contracts. Contracts for medical and psychiatric or psychologist services are subject to applicable purchasing policies. (Ord. 141-91 Sec.4, 1998).

4.15.040 Schedule of rates for inpatient psychiatric care. Payment for inpatient psychiatric, psychological or social work care or services rendered to a client of the department of human services in a hospital shall not exceed the medical assistance rates established annually by the State Department of Health and Family Services. (Ord. 81-82/108 Sec.5, 1981).

4.15.050 Interpreter fees. Persons whose services have been retained by the circuit court for English/foreign language interpretation in court proceedings shall, on the basis of itemized statements submitted, be paid at the rate of up to \$50.00 for each hour of out-of-courtroom interpretation services and each hour of in-courtroom interpretation services rendered, plus mileage if charged at the standard county allowance as authorized in the Employee Policy Manual. (Ord. 160-15, Sec. 7, 2016; Ord. 151-10, Sec. 50, 2007; Ord. 147-80, Sec. 13, 2003; Ord. 145-34, 2001; Ord.140-86, 1996; Ord. 137-35, 1993; Ord. 81-82/433 Sec.3, 1982).

4.15.060 Medical and dental care rates under general relief.

A. Payment by the county for all medical and dental care furnished as general relief, as provided in the county general relief policy manual, shall be limited to no more than the amount payable by medical assistance for similar care as established by the Department of Health and Family Services under Wis. Stat. ch. 49, subch. IV. No provider of medical or dental care may bill a general relief recipient for the cost of care exceeding the amount paid under this section by the county.

B. Each provider of care under this section shall certify in writing that the amount billed in each case is no greater than the amount the provider would be reimbursed by medical assistance under Wis. Stat. §§ 49.45 to 49.47. (Ord.141-91 Sec.5, 1998; Ord. 126-23 Sec.1, 1982).

Chapter 4.19

DELINQUENT TAXES--PENALTIES
AND INTEREST

Sections:

4.19.001	Purpose.
4.19.010	Delinquent first installment.
4.19.015	Special assessments, special charges and other taxes
4.19.020	Delinquent second installment.
4.19.030	Interest and penalties on delinquent taxes.
4.19.040	Penalty exempt from statutory distribution requirements.

4.19.001 Purpose. This chapter shall implement Wisconsin Statutes as they relate to the imposition of interest and penalties for delinquent taxes. (Ord. 133-28 Sec.1, 1989; Ord. 126-21 Sec.1(part), 1982).

4.19.010 Delinquent first installment. If the 1st installment of real estate taxes is not paid to the municipal treasurer on or before the last day for payment established under Wis. Stat. § 74.11(7), it shall be deemed delinquent and shall be returned to the county treasurer in accord with Wis. Stat. § 74.43, who shall collect it with interest and penalties from the preceding February 1st, pursuant to 4.19.030. (Ord. 151-21; Sec. 1, 2007; Ord. 133-28 Sec.2, 1989; Ord. 126-21 Sec.1(part), 1982).

4.19.015 Special assessment, special charges and other taxes. All special assessments, special charges and special taxes that are placed on the tax roll shall be paid in full on or before January 31st. If not paid they shall be deemed delinquent, subject to interest and penalties from February 1st except as otherwise provided in Wis. Stat. § 74.11(3). (160-11, Sec. 1, 2016; Ord. 160-22, Sec.1, 2016; Ord. 133-28, Sec.3, 1989)

4.19.020 Delinquent second installment. Any 2nd installment of real estate taxes remaining unpaid the last day for payment established under Wis. Stat §74.11(8) shall be delinquent and subject to interest and penalties from February 1st, pursuant to 4.19.030. (Ord. 151-21, Sec. 2, 2007; Ord. 148-57, Sec.2, 2004; Ord. 133-28 Sec.4, 1989; Ord. 126-21 Sec.1(part), 1982).

4.19.030 Interest and penalties on delinquent taxes.

A. The interest rates on delinquent real estate taxes, special assessments, special charges and special taxes is 1% per month or fraction of a month.

B. In addition to the interest to be assessed under A., a penalty of 0.5% per month or fraction of a month shall be imposed against all real estate taxes, special assessments, special charges and special taxes which become delinquent on or after August 1, 1982. (Ord. 160-11, Sec. 2. & 3., 2016Ord. 133-28 Sec.5, 1989; Ord. 127-32 Secs.1, 2, 1983; Ord. 126-21 Sec.1(part), 1982).

4.19.040 Penalty exempt from statutory distribution requirements. The additional revenue generated for the county for penalty assessments shall be exempt from the distribution under Wis. Stat. § 74.47(3). (Ord. 133-28 Sec.6, 1989; Ord. 126-21 Sec.1(part), 1982).

Chapter 4.20

ACQUISITION AND SALE OF TAX DELINQUENT LANDS

Sections:

4.20.010	Definitions.
4.20.020	General duties.
4.20.030	Conformity with statutes of limitations.
4.20.040	Powers of the county clerk and the committee on finance and budget.
4.20.050	General sale policy.
4.20.060	Advertisement and sale.
4.20.065	Earnest money deposit and forfeiture.
4.20.070	Examination of lands--Rejection of or absence of bids.
4.20.080	Conveyance by clerk.
4.20.090	Per diem and mileage payments.
4.20.100	Sale to former owners.
4.20.110	Charge to former owners or their heirs on sale.
4.20.130	Special assessments--Tax deed sales.
4.20.140	Preference.

4.20.010 Definitions. The following definitions apply to this chapter:

A. "County clerk" means the elected official who holds such office or the clerk's designee.

B. "Tax deeded lands" means lands which have been acquired by Eau Claire County through enforcement of the collection of delinquent taxes by tax deed, foreclosure of tax certificates, deed in lieu of tax deed, or other means. (Ord. 27-78 Sec.2(part), 1978).

4.20.020 General duties. The county treasurer or any person acting for the treasurer shall personally serve or serve by certified mail with return receipt requested the owner, or one of the owners of record as recorded in the office of the register of deeds. The county clerk or designee shall take all necessary steps preparatory to the issuance of tax deeds on all property on which Eau Claire County holds delinquent tax sales certificates which are eligible for and subject to the taking of tax deeds. The county clerk shall notify municipalities of parcels located within the respective municipal boundaries subject to tax deed at the time of taking tax deed, sale of the property and award of bid. At the time of taking tax deed, a notice shall specify which parcels are subject to special assessment. Prior to the acquisition of any real property by tax deed the county clerk shall request the department of planning & development in conjunction with health department to perform an environmental liability assessment pursuant to 16.08.070. (Ord 158-006, Sec. 1, 2014; Ord. 153-15, Sec. 1, 2009; Ord. 133-22 Sec.1, Ord. 133-28, Sec.8, 1989; Ord. 129-73 Sec.1, 1986; Ord. 27-78 Sec.2(part), 1978).

4.20.030 Conformity with statutes of limitations. The county clerk or designee shall safeguard the interests of Eau Claire County in the taking of timely action within any and all statutes of limitation so that no such statute shall be allowed to bar the legal rights of Eau Claire County either on tax sales certificates or tax deeds, unless with the authorization and approval of the county board. (Ord. 27-78 Sec.2(part), 1978).

4.20.040 Powers of the county clerk and the committee on finance and budget.

A. Pursuant to Wis. Stat. §§ 75.35 and 75.69, and subject to the provisions thereof, the county clerk acting under the supervision of the committee on finance and budget, is hereby empowered to manage and sell all tax deeded lands owned by Eau Claire County, subject to the approval of the county board, except such lands as have been improved for or dedicated to a public use by Eau Claire County, in accord with Wis. Stat. § 59.52(6), subsequent to its acquisition thereof.

B. The county clerk shall conduct tax deed sales as needed.

C. The county clerk shall refer any property potentially subject to acquisition with substantial improvements located on it or which could be substantially improved, to the county department of planning and development for inspection and submittal of a written report to the county clerk. The planning and development department inspection fees shall be \$100.00. The planning and development department shall coordinate an inspection of the property with the health department when there is a house on the property or there is reason to suspect that contamination of the soil or groundwater has occurred. The director of environmental health shall assign an environmental health specialist to do an investigation and report back to the county clerk and committee on finance and budget in writing. If a house is located on the property the health department shall do a standard housing inspection for a fee determined by the Board of Health and in all other cases shall charge a fee determined by the Board of Health. The county shall reimburse the health department for their charges only after the recovery of fees. The committee on finance and budget may order an environmental assessment on any property subject to acquisition by tax deed. (Ord 159-18, Sec. 2, 2015; Ord.141-03, Sec.1, 1997; Ord. 138-93, 1995; Ord. 138-53, 1994; Ord. 131-17 Secs.1,2, 1987; Ord. 129-73 Sec.2, 1986; Ord. 27-78 Sec.2(part), 1978).

4.20.050 General sale policy. In the acquisition, management and sale of the aforesaid tax deeds, the county clerk and the committee on finance and budget shall follow the general policy of disposing of such lands so as to realize as much tax revenue as existing circumstances may permit and without speculation as to the possible future sale value of such lands. (Ord. 27-78 Sec.2(part), 1978).

4.20.060 Advertisement and sale. The committee on finance and budget shall have the power to supervise the sale of any and all of such tax deeded lands by the Eau Claire County clerk through public advertisement and sale, subject to the approval of the county board, to the highest reliable bidder, whose bid is equal to or exceeds the advertised appraised value of the property in question, for cash upon delivery of a quit claim deed or land contract and may direct the county clerk to arrange and prepare advertisement notices as to any and all of such lands at such times as said committee may deem expedient. The prospective sale of lands under this chapter shall be publicly advertised in a newspaper of general circulation within Eau Claire County as a class 3 notice in accord with Wis. Stat. ch. 985. Such advertisement shall include the calendar week during a 3-week period, such period to commence with the date of first publication. It shall also be advertised that only sealed bids delivered to the county clerk at the clerk's office in the courthouse may be accepted by the committee on finance and budget for submission, for consideration, and recommendation for acceptance of such bid by the Eau Claire County board. The committee on finance and budget may create a subcommittee consisting of the county clerk or designee and the finance director or designee, for the purpose of opening tax deed bids in advance of the committee meeting for presentation at the next scheduled meeting. No bids shall be accepted until approved by the county board with at least the highest bid equal to or exceeding the appraised value for any lands so advertised submitted to the county board for its consideration, but the county board may accept the most advantageous bid submitted which is at least equal to or exceeds the appraised value of the lands advertised for sale. In the event that the county board rejects all bids submitted for any parcel or parcels of such lands or portions

thereof, regardless of the amount bid, the committee on finance and budget may consequently direct the county clerk to readvertise such lands for sale as hereinbefore provided, but the county clerk may cause the sale, subject to the approval of the county board, for an amount equal to or exceeding the appraised value of any lands, without readvertising of any lands previously advertised for sale. (Ord. 136-53, 1992; Ord. 27-78 Sec.2(part), 1978).

4.20.065 Earnest money deposit and forfeiture. No bids shall be accepted unless accompanied by an earnest money deposit in the amount of 10% of the bid. Successful bidders shall forfeit their earnest money deposits unless full payment is made to the county clerk within 2 weeks of the clerk's mailing notice of the bid award. (Ord. 129-73 Sec.3, 1986).

4.20.070 Examination of lands--Rejection of or absence of bids. It shall be the duty of the county clerk to have examined and appraised, any tax deeded lands proposed to be sold by Eau Claire County. In the event that any tax deeded lands so appraised and advertised for sale fail to draw bids or bids are rejected for any reason by the county board, the committee is authorized and empowered to determine a minimum bid of such tax deeded lands of the county. (Ord. 129-73 Sec.4, 1986; Ord. 27-78 Sec.2(part), 1978).

4.20.080 Conveyance by clerk. After the county board has duly accepted a bid for the purchase of tax deeded lands, the county clerk shall, under the clerk's name and seal, convey said land by way of a quit claim deed in accordance with the terms of such acceptance. (Ord. 27-78 Sec.2(part), 1978).

4.20.090 Per diem and mileage payments. The members of the committee on finance and budget shall receive the standard rate of per diem and mileage as established from time to time by the county board in accord with Wis. Stat. § 59.10(1)(c), and the provisions of 3.20.040 and 2.09.220 for such duties enumerated herein, the performance of which does not constitute a "committee meeting" as defined in 3.20.030. Such duties shall be limited to examination of properties for appraisal purposes and for ascertainment of the relative worth of retaining said property in the ownership of the county for park use or other public purposes. It is presumed that in the absence of other business which is proposed to be handled at such time as the above-stated duties, such duties may be undertaken by a subcommittee. (Ord. 147-80, Sec. 14, 2003; Ord.141-03, Sec.1, 1997; Ord. 133-28, Sec.9, 1989; Ord. 27-78 Sec.2(part), 1978).

4.20.100 Sale to former owners. Pursuant to Wis. Stat. § 75.35(3), the county clerk subject to the approval of the county board, is hereby empowered to supervise the sale of tax deeded lands to their former owners, or their heirs, who lost title through delinquent tax collection enforcement procedure, and is further authorized to grant to such former owners first preference and right to purchase said lands. Any sale made pursuant to this section shall be exempt from the operation of Wis. Stat. § 75.69. No such sale shall be approved by and authorized by the county board unless, as a minimum, the former owner or the owner's heirs pays to the county the taxes, the interest thereon and the applicable charges attributable to said lands. This section shall not apply to tax deeded lands which have been improved for or dedicated to the public use by Eau Claire County, subsequent to its acquisition thereof. (Ord. 133-28, Sec.10, 1989; Ord. 27-78 Sec.2(part), 1978).

4.20.110 Charge to former owners or their heirs on sale. In the event of tax deeded lands, where the former owners or their heirs are granted first preference and duly exercise such right to purchase such lands, subject to the approval and authorization of the county board, there shall be assessed against such owners or their heirs a charge to cover reasonable costs incurred by said county in processing said tax delinquent property. In addition, such owners or heirs shall be assessed a charge in an amount derived from the total current tax rate for the district wherein the property lies times the current assessed value, but not less than \$100. This amount shall be assessed for each year the property is off the tax roll. (Ord. 130-26 Sec.1, 1986; Ord. 27-78 Sec.2(part), 1978).

4.20.130 Special assessments--Tax deed sales. The committee on finance and budget is further authorized to supervise the sale of tax deeded lands taken pursuant to the issuance of tax sales certificates for special assessments, which certificates were issued in accord with the provisions of Wis. Stat. §§ 66.0703, 66.0717 and 66.0721. Such sales shall be made in compliance with all of the provisions of this chapter. (Ord. 151-21, Sec. 3, 2007; Ord. 133-28, Sec.11, 1989; Ord. 27-78 Sec.2(part), 1978).

4.20.140 Preference.

A. Any tax deeded lands taken pursuant to this chapter shall, subject only to the privilege afforded to former owners in 4.20.100, be reserved for examination by the committee on parks and forest as to the advisability or retaining said lands in county ownership as forest or park lands under the following conditions only:

1. Where such lands abut or adjoin or are partially or wholly contained within the county conservancy district; or
2. Where such lands abut or adjoin any existing or unimproved county park or are suitable for park purposes.

B. The committee on parks and forest shall report its finding to the county board. (Ord. 27-78 Sec.2 (part), 1978).

Chapter 4.25

PROPERTY ASSESSED CLEAN ENERGY FINANCING

Chapters:

4.25.001	Purpose.
4.25.010	Definitions.
4.25.020	Statutory authority.
4.25.030	Annual loan repayments as special charges.
4.25.040	Wisconsin Pace Commission.
4.25.050	Loan approval.
4.25.060	Supplemental agreement.
4.25.070	Annual installments added to tax rolls.
4.25.080	Remittance special charges.
4.25.090	Property tax foreclosure procedures.
4.25.100	Sale of foreclosed property.
4.25.110	Distribution of foreclosure proceeds.
4.25.120	Ordinance electing to proceed under Wis. Stat. § 75.521, in relation to enforcement of collection of tax liens.

4.25.001 Purpose. The County finds that renovations or additions to premises located in the County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of County residents. The purpose of this Chapter is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

4.25.010 Definitions.

A. “Annual installment” means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.

B. “Borrower” means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.

C. “Default loan balance” means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.

D. “Foreclosure proceeds” means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.

E. “Loan amount” means the principal, interest, administrative fees (including the Program Administrator’s fees) and other loan charges to be paid by the borrower under the PACE loan.

F. “PACE” means the acronym for property assessed clean energy.

- G. “PACE default provisions” means:
1. The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
 2. Any additional annual installment(s) that become due between the time that the COUNTY initiates in rem property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds;
 3. Any default interest charges applied to unpaid annual installments referenced in subs. (1) and (2) above, as provided in the supplemental agreement; and
 4. Any default loan balance.

H. “PACE lender” means any person that makes a PACE loan, and which may include an affiliate of the borrower.

I. “PACE loan” means a loan made by a PACE lender to a borrower under this Chapter for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.

J. “Person” means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stat. § 66.0627.

K. “Program Administrator” means the person retained by the Wisconsin PACE Commission as provided in 4.25.040 B.

L. “Subject property” means any premises located in the County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.

M. “Supplemental agreement” means a written agreement among a borrower, a PACE lender and the County, as provided for in 4.25.060.

N. “Wisconsin PACE Commission” means the Wisconsin PACE Commission to be formed under Wis. Stat. § 66.0301, as amended, by the County and one or more other political subdivisions as defined in Wis. Stat. § 66.0627, pursuant to a Joint Exercise of Powers Agreement Relating to the Wisconsin PACE Commission dated [], as amended.

4.25.020 Statutory authority. This Chapter is enacted pursuant to Wis. Stat. § 66.0627, as amended, which authorizes a county to make a loan or enter into an agreement regarding loan repayments to a 3rd party for owner-arranged or lessee-arranged financing, to an owner or a lessee of a premises located in the County for making or installing an energy efficiency improvement, a water efficiency improvement or a renewable resource application to a premises.

4.25.030 Annual loan repayments as special charges. Any PACE loan made and secured pursuant to this Section shall be considered a special charge on the subject property. Any installment or portion of a PACE loan made and secured pursuant to the Section that becomes delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll, as permitted pursuant to Wis. Stat. § 66.0627 as amended.

4.25.040 Wisconsin Pace Commission.

A. Any of the powers and duties of the County under this Chapter, except for those under 4.25.070 B. and 4.25.080, may (but are not required to) be delegated to the Wisconsin PACE Commission.

B. The Wisconsin PACE Commission is further authorized to retain a Program Administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements consistent with this Chapter and in Wis. Stat. § 66.0627, as amended.

4.25.050 Loan approval.

A. A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the County.

B. The County shall approve the financing arrangements between a borrower and PACE lender.

4.25.060 Supplemental agreement.

A. The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:

1. Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is delinquent shall be a lien against the subject property pursuant to Wis. Stat. § 66.0627, as amended;

2. Shall recite the amount and the term of the PACE loan;

3. Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;

4. Shall provide whether default interest may be applied to unpaid annual installments;

5. Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;

6. Shall provide for any fees payable to the County and/or Program Administrator;

7. Shall recite that the supplemental agreement is a covenant that runs with the land;

8. May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and

9. May allow for amendment by the parties.

B. Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Chapter and its consequences, including the remedies for collecting the special charge.

C. Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.

D. The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

4.25.070 Annual installments added to tax rolls. Upon the request of the Program Administrator the County shall place each year's annual installment on the tax roll for the subject property as permitted pursuant to Wis. Stat. § 66.0627, as amended.

4.25.080 Remittance of special charges. The County shall promptly remit to the Wisconsin PACE Commission any payment(s) it receives in respect of any special charge imposed under this Chapter, including penalties and charges thereon, it may receive from any taxing district or the County treasurer pursuant to Wis. Stat. Ch. 74, as amended.

4.25.090 Property tax foreclosure procedures.

A. The County elects to utilize the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this Chapter as required.

B. The County shall begin an in rem property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the County determines that subject property is a “brownfield” (as defined in Wis. Stat. § 75.106, as amended) or that in rem property tax foreclosure is not in the best interests of the County due to the condition of the property or for other reasons.

C. If the County has determined that it will not commence an in rem property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to Wis. Stat. § 75.106, as amended, assign the County’s right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of Wis. Stat. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stat. § 75.36(3)(a)1 and 1m, as amended.

4.25.100 Sale of foreclosed property. If the County prevails in an in rem property tax foreclosure action against a subject property, the County shall diligently proceed to sell the subject property pursuant to the procedures set forth in Wis. Stat. § 75.69, as amended.

4.25.110 Distribution of foreclosure proceeds. The County treasurer shall follow the procedures set forth in Wis. Stat. § 75.36, as amended, to distribute the proceeds from the sale of a subject property.

4.25.120 Ordinance electing to proceed under Wis. Stat. § 75.521, in relation to enforcement of collection of tax liens. From and after January 1, 2017 the County elects to adopt the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens in such County in the cases where the procedure provided by such Chapter is applicable.

Chapter 4.30

SALE OF COUNTY SERVICES

Sections:

4.30.001	Purpose.
4.30.010	Contractual provision of non-certified copies of documents filed with the register of deeds.
4.30.020	Register of Deeds fees for services.
4.30.030	Clerk of Court publication fees.
4.30.050	Marriage license, declaration of domestic partnership, termination of domestic partnership and waiver fees.
4.30.060	Sheriff's fees
4.30.070	Dog License Tax
4.30.080	Planning and development publications, photocopies, digital data on CD-ROM and paper copies from Plotter.
4.30.090	Vital record fees.
4.30.100	District Attorney-worthless check system case report by merchant.
4.30.110	Photocopies.
4.30.120	Facsimile copies.
4.30.130	Modem access fee.

4.30.001 Purpose. This chapter establishes a system for the sale of county services, where authorized by law, so as to guarantee that the cost of labor and materials and depreciation of equipment expended therein are recaptured on behalf of the taxpayer. (Ord. 80-81/376 Sec.1(part), 1981).

4.30.010 Contractual provision of noncertified copies of documents filed with the register of deeds.

A. Pursuant to Wis. Stat. § 59.43(2)(c), the register of deeds is authorized to enter into contracts with abstractors, appraisers, attorneys, surveyors and governmental units within the county for the purpose of providing them with, upon request, non-certified copies of documents which have been filed with or recorded in his or her office.

B. Contracts for the provision of non-certified photocopies of documents shall be entered into on a calendar year basis, for which there shall be a \$50.00 annual contract fee, except that governmental units within the county shall not be subject to the fee. The contracts shall specify that the copies provided are not to be resold and that resale thereof shall be cause for rescinding the agreement.

C. The following contract fees shall be charged for each copy of a document procured from the register of deeds under such contracts:

1. Legal and letter size photocopies: \$1.00 each;
2. Photo-reduced copies: \$1.00 each;
3. Photocopies from microfilm: \$1.00 each.

D. County government departments and the county circuit court shall be exempt from the provisions of this section. The register of deeds shall keep a record of all copies made by each agency exempt under this section and shall report same each month to the finance director who shall charge the appropriate agency account for the actual cost of each copy made as provided in this chapter. (Ord.141-03, Sec.1, 1997; Ord.137-46, Sec.1, 1993; Ord. 131-79 Secs.1&2 1988; Ord. 81-82/42 Sec.1, 1981; Ord. 80-81/376 Sec.1(part), 1981).

4.30.020 Register of Deeds fees for services. The register of deeds shall charge:

A. \$30.00 for recording certificates pursuant to the provisions of Wis. Stat. §§ 867.045 and 867.046.

B. \$20.00 for processing weatherization stipulations or waivers. (Ord. 154-24, Sec. 1, 2011; Ord. 152-022, Sec. 1, 2008; Ord. 147-68, 2003; Ord. 136-88, 1993; Ord. 135-33, 1991; Ord. 128-66, Sec.1, 1985).

4.30.030 Clerk of court publication fees. The clerk of courts shall charge for the production and sale of pamphlets and publications as follows:

A. Divorce packet - \$28.44 + 1.56 tax/copy.

B. Small Claims or Appeals Guide \$2.00 + .11 tax/copy.

C. Name change packet \$2.00 + .11 tax/copy. (Ord 153-23, Sec. 1, 2009)

4.30.050 Marriage license, declaration of domestic partnership, termination of domestic partnership and waiver fees.

A. Pursuant to the authority granted under Wis. Stats. §§ 765.15 and 770.17, the total marriage license, declaration of domestic partnership and termination of domestic partnership fee shall be \$30.50 more than the statutorily mandated fee.

B. The county clerk shall charge an additional fee of \$10 for each marriage license or declaration of domestic partnership issued within less than 5 days after application under Wis. Stat. §§ 765.08 and 770.07(b)2.

C. The county clerk is directed to pay into the state treasury that portion of the marriage license, declaration of domestic partnership and termination of domestic partnership fee required by law, and to remit the balance thereof and any fees collected under B. to the county treasury pursuant to Chapter 4.05. (Ord. 153-10, Sec. 1, 2009; Ord 150-28, Sec. 2., 2006; Ord. 149-041, Sec. 1, 2005; Ord. 148-35, 2004; Ord. 148-32, 2004; Ord. 136-49, Sec. 1-2, 1992; Ord. 133-60, 1989; Ord. 129-28 Sec.1,2, 1985; Ord. 81-82/406 Sec.3, 1982; Ord. 81-82/302 Sec.1, 1981).

4.30.060 Sheriff's fee.

A. Sheriff's bond processing fee. Pursuant to Wis. Stat. § 814.705 (1), any person posting a bond on a charge from an agency outside of Eau Claire County shall be required to pay a \$10.00 service fee.

B. Records provided through joint law enforcement center. The fees established by the sheriff's department and Eau Claire Police Department for public records requested through the joint law enforcement center shall be as stated in the City of Eau Claire Fees and Licenses Schedule. The schedule shall be reviewed annually by sheriff and police department staff.

C. Jail medical expense collections. Pursuant to Wis. Stat. § 302.38 (1), any prisoner requesting to be seen by the jail nurse or doctor shall be charged \$5.00 per visit by the sheriff. If the prisoner has an account in the jail, the \$5.00 shall be deducted automatically from that account.

D. Sheriff's sale of real estate. Pursuant to Wis. Stat. §§ 814.70 (9) and 814.705 (2), the sheriff shall charge a fee of \$150, which shall be prepaid and nonrefundable for the posting of and conducting of a real estate sale.

E. Advance fee payment for services of sheriff. The sheriff is authorized to require advance payment, for any service provided by the sheriff under Wis. Stat. § 59.32 (1), from any person who has twice previously failed to pay the county treasurer in full within 45 days of billing by the sheriff for any service rendered under Wis. Stat. § 59.32 (1).

F. Sheriff's fees-service of process/warrant service.

1. Service of process. The sheriff, pursuant to Wis. Stat. § 814.705 (1), shall charge a fee of \$75.00 which shall be prepaid and nonrefundable for up to three service attempts of a paper for each defendant or person. The sheriff shall charge a \$75.00 fee, which shall be prepaid and nonrefundable for each additional service attempt requested.

2. Warrant service. The sheriff, pursuant to Wis. Stat. § 814.705 (1) shall charge \$50 for each warrant served.

G. Special events, security, traffic enforcement and escort services fees. The sheriff shall charge fees for special events, security, traffic enforcement and escort services which cover all necessary and reasonable costs incurred including, b

ut not limited to, wages, benefits, mileage and equipment costs as enumerated in the sheriff's department policy manual.

H. Huber drug test fee. A Huber prisoner serving a sentence of at least 30 days shall be charged \$20.00 for a baseline urinalysis test plus \$20.00 for any positive test.

I. Sheriff's fees-seizure of property or eviction. The sheriff shall charge fees in an amount to fully cover the actual costs incurred in performing the seizure or eviction. The sheriff shall provide an estimated bill, which shall be prepaid prior to performing the seizure or eviction. If actual costs exceed the estimate, then the sheriff will bill the difference and if actual costs are less, than the estimate the sheriff will issue a refund.

J. The sheriff shall charge \$100/year/individual user for law enforcement agencies to use the Eau Claire County Range which can be waived in exchange for a comparable amount of in-kind services. All monies collected shall be placed in the general fund.

K. Huber prisoner costs.

1. Statutes adopted. The statutory provisions of sections Wis. Stat. § 303.08 with respect to Huber Law prisoners and Wis. Stat. § 302.372 regarding prisoner reimbursement are hereby adopted and by reference made part of this ordinance as if fully set forth herein.

2. Each prisoner housed in the Eau Claire County jail, who is gainfully employed or who receives unemployment compensation, or employment training benefits while in the custody of the Eau Claire County jail, shall be liable for charges equal to 65% of net income not to exceed the full per person maintenance and cost of the prisoner's board in the jail at the rate of \$147.00 per week. Each prisoner housed in the Eau Claire County jail Huber center, who is not gainfully employed, shall be charged a daily rate of \$5.00 for each day of incarceration in the Eau Claire County Jail Huber Center. The \$5.00 fee will be waived for each prisoner who is fully complying with the prisoner's written program or treatment plan.

3. A \$50.00 transfer processing fee will be charged to each out-of-county Huber prisoner transferred to the Eau Claire County Jail to serve the prisoner's sentence.

L. Electronic monitoring fee. The rate for electronic monitoring for Eau Claire County prisoners is \$21.00 per day.

M. Non-county prisoner rates. The rate for boarding non-Eau Claire County residents as prisoners in the Eau Claire County jail is \$57.00 per day.

N. Federal prisoner rates. The rate for boarding federal prisoners in the Eau Claire County jail is \$57.00 per day.

O. Vehicle storage fee. The rate for storing vehicles no longer being held by the sheriff's office is \$20.00 per day up to 30 days. (Ord. 158-20, Sec. 1, 2014; Ord. 157-39, Sec. 1, 2014; Ord. 157-27, Sec. 1 & 2, 2013; Ord. 156-33, Sec. 2, 2012)

4.30.070 Dog License Tax.

The county clerk shall charge \$5.00 for a neutered male dog or spayed female dog, upon presentation of evidence that the dog is neutered or spayed, and \$15.00 for an un-neutered male dog or un-spayed female dog, or one half of these amounts if the dog became 5 months of age, after July 1 of the license year. The county clerk shall charge the statutory rate for a kennel license. (Ord. 156-33, Sec. 4, 2012; Ord. 144-85, 2001; Ord. 141-78, 1997; Ord. 141-59, 1997; Ord. 136-49, Sec. 3, 1992; Ord. 133-27, 1989, Ord. 129-47, Sec. 1,2, 1985).

4.30.080 Planning and development publications, photocopies, digital data on CD-ROM and paper copies from Plotter.

A. The department of planning and development shall charge for the publications and photocopies enumerated below as follows:

1. Zoning and subdivision ordinance \$15.00
2. County or Local Comprehensive Plans \$60.00
3. Computer-generated reports - \$.25/page.
4. Mailing labels - \$.05/label, \$6.00 minimum charge.

B. The department of planning and development shall charge for digital data on CD-ROM or DVD as follows: GIS Services \$ 60.00 per half hour.

C. The department of planning and development shall charge for paper copies of orthophotography air photos, building/site plans and parcel maps from the plotter or printer as follows:

1.	8.5" x 11"	\$ 5.00
2.	11" x 17"	\$ 7.00
3.	24" x 36"	\$15.00
4.	Custom Order	\$30.00
		\$ 5.00 per sheet

(Ord.161-27, Sec. 2, 2017; Ord. 159.18, Sec. 3, 2015; Ord. 158-23, Sec. 2, 2014; Ord. 157-28, Sec. 1, 2013; Ord. 156-33, Sec. 4, 2012; Ord. 156-25, Sec. 1, 2012; Ord 155-22, Secs. 1, 2 & 3, 2011; Ord 150-28, Secs. 3 & 4, 2006; Ord. 149-038, Sec. 1, 2005; Ord. 148-102 Sec. 6 & 7, 2004; Ord. 147-56, Sec. 1, 2003; Ord. 146-53, Sec. 1 2002; Ord. 144-68, Sec. 1, 2000; Ord. 144-68, Sec. 2, 2000; Ord.142-76 Sec.1, 1999).

4.30.090 Vital record fees.

A. The register of deeds shall collect \$7.00 for a search of vital records when no record is found and in addition shall collect such other fees as outlined in Wis. Stat. § 69.22.

B. The register of deeds shall remit any fees collected to the county treasurer pursuant to Chapter 4.05 or to the state treasurer as specified in Wis. Stat. § 69.22. (Ord. 156-33, Sec 4, 2012; Ord. 151-32, Sec. 8, 2007; Ord.134-81, Sec. 1, 1991).

4.30.100 District Attorney-worthless check system case report by merchant. The district attorney shall charge \$2.00 for each worthless check listing provided to local merchants. (Ord. 156-33, Sec. 4, 2012; Ord.132-29 Sec.1, 1988).

4.30.110 Photocopies. Except as otherwise authorized by state statutes or this code, there is established a uniform fee of \$.25 per photocopy made for the public on all coin operated or non-coin operated county photocopy equipment except as noted below.

A. Non-county agencies who run their own copies on county photocopiers and are billed during the normal course of the month's business shall be charged the rate charged to county departments.

B. For copies to be mailed out on request, there shall be a flat \$2.00 fee to be prepaid for a report of up to 10 pages, and each additional page shall be \$.25.

C. For law enforcement reports there shall be a flat \$2.00 fee if picked up and a \$4.00 fee if mailed out. (Ord. 156-33, Sec. 4, 2012; Ord. 151-24, Sec. 1, 2007; Ord. 148-102, Sec. 8 & 9, 2004; Ord.143-88, 2000; Ord.137-46, Sec.4, 1993).

4.30.120 Facsimile copies. A uniform fee of \$1.00 per incoming or outgoing facsimile/per page is established for the public on all county operated facsimile equipment. Sales tax is included in the \$1.00 fee. (Ord. 156-33, Sec. 4, 2012; Ord.139-102, 1996; Ord.139-77, 1995).

4.30.130 Modem access fee. A uniform hook-up fee of \$50.00 plus \$35.00 per month shall be charged for any person, partnership or corporation utilizing the Eau Claire County computer system for the purpose of retrieving information from the tax master and land information system via remote modem access. (Ord. 156-33, Sec. 4, 2012; Ord.140-66, 1996).

Chapter 4.35

GENERAL USER FEES

Sections:

4.35.001	Purpose.
4.35.010	County treasurer--research charges.
4.35.030	Register of Deeds--additional page fee.
4.35.050	Extension education--garden plot rental fee.
4.35.070	Computer analysis of a farm statement.
4.35.090	Permit, variance, rezoning, special exception, sign and land use fees.
4.35.092	Shoreland fees.
4.35.095	Airport zoning fees.
4.35.110	Subdivision control code review fees.
4.35.120	Videoconference equipment rental.
4.35.130	Condominium instrument review fee
4.35.135	Condominium plat review.
4.35.140	Real property listing system manual entry fee.
4.35.150	Clerk of court payment plan fee.
4.35.160	Storm water management and erosion control fees.
4.35.165	Land conservation fees.
4.35.170	Property addressing fee.
4.35.180	Representative payee service fee.
4.35.190	NSF service fee.
4.35.200	Overpayments and underpayments.
4.35.500	Deposit of fees.

4.35.001 Purpose. The purpose of this chapter shall be to set forth user fee schedules adopted in accord with 4.02.050, which schedules relate to fees not covered in other provisions of this code. (Ord. 81-82/317 Sec.1(part), 1981).

4.35.010 County treasurer--Research charges. The treasurer shall assess and collect a charge of \$10 if prepaid and \$15 if billed for each year researched on back taxes. (Ord. 137-110, 1994; Ord. 81-82/317 Sec.1(part), 1981).

4.35.030 Register of Deeds--additional page fee. Pursuant to Wis. Stat. § 59.43(2)(a)2. and (2m) 3, the register of deeds shall, whenever an instrument is submitted without the required blank space of 3.0 x 3.0 inches, add an additional page and charge \$2.00 for such additional page. (Ord. 144-24, Sec. 22, 2000; Ord.141-03, Sec.1, 1997; Ord. 129-10 Sec.1, 1985).

shall assess and collect an annual garden plot rental fee of \$15.00. (Ord.139-48, Sec.2, 1995; Ord. 131-51 Sec.1, 1987)

4.35.070 Computer analysis of a farm statement. The UW-Extension office shall charge \$20.00 for the computer analysis of a farm statement. (Ord.138-58, 1994)

4.35.090 Permit, Variance, Rezoning, Special Exception, Sign and Land Use Fees. The following fee schedule shall apply:

A.	Residential, forestry and agriculture districts.	
1.	Principal uses:	\$ 225.00
2.	Accessory uses and additions:	
a.	0 to 200 sq. ft.	\$ 40.00
b.	200+ sq. ft.	\$.25/sq. ft.
c.	Maximum fee	\$ 225.00
B.	Commercial and industrial uses.	
1.	Principal uses:	
a.	0-1,000 sq. ft.	\$ 225.00
b.	1,000 + sq. ft.	\$.25/sq. ft.
c.	Maximum fee	\$ 3200.00
2.	Accessory uses:	
a.	0-500 sq. ft.	\$ 105.00
b.	500 + sq. ft.	\$.25/sq. ft.
c.	Maximum fee	\$ 3200.00
3.	Additions: See principal and accessory fees.	
C.	Change of Use.	\$ 180.00
D.	Signs	
1.	All signs	\$ 75.00
2.	Billboards	\$ 225.00
E.	Variances	\$ 500.00
F.	Appeals	\$ 500.00
G.	Conditional use permits	\$ 500.00
H.	Rezoning	\$ 500.00
I.	One time temporary use fee per site	\$ 45.00
J.	Rezoning and Comprehensive Plan	\$ 65.00
	Surcharge for mapping	
K.	Home Businesses	\$ 180.00
L.	Text Amendments	\$ 500.00
M.	Wind Energy Systems	\$ 250.00

When construction begins prior to the issuance of a land use permit or when a use precedes the application for a rezoning or conditional use permit, a double fee will be assessed.(Ord. 159-18, Sec. 4, 2015; Ord. 158-23, Sec. 3, 2014; Ord. 157-37, Sec. 1, 2014; Ord. 157-28, Sec. 2, 2013; Ord. 156-25, Sec. 2, 2012; Ord. 155-22, Secs. 5 & 6, 2011; Ord. 155-19, Sec. 7, 2011; Ord. 154-17, Sec. 1, 2010; Ord. 153-23, Sec. 2, 2009; Ord. 153-14, Sec. 1, 2009; Ord. 152-30, Sec. 3, 2008; Ord. 151-32, Sec. 10, 2007; Ord. 150-28, Sec. 5, 2006; Ord. 149-038 Sec. 3, 2005; Ord. 148-102 Sec. 11, 2004; Ord. 147-70, 2003; Ord. 147-56, Sec. 2, 2003; Ord. 146-53, Sec. 2, 2002; Ord. 146-02, Sec. 6, 2002; Ord. 145-83, Sec. 1, 2002; Ord. 144-68, Sec. 3, 2000; Ord. 143-55, Sec. 1, 1999).

A.	Shoreland Fees.	
1.	Land use permit for principal use	\$ 225.00
2.	Land use permit for accessory uses, alternations, and additions	
	a. 0 to 200 sq. ft	\$ 40.00
	b. Greater than 200 sq. ft.	\$.25 per sq. ft.
	Maximum fee	\$ 225.00
3.	Stairways/walkways	\$ 75.00
4.	Filling and Grading Permit	\$ 280.00
5.	Mitigation Plan	\$ 280.00
6.	Treated Impervious Surfaces Exemption	\$ 280.00
7.	Determination of Navigability and Ordinary High Water Mark	\$ 200.00
8.	Conditional Use	\$ 500.00
9.	Variance/Appeals	\$ 500.00

(Ord. 160-23, Sec. 2, 2017)

4.35.095 Airport Zoning fees. The following schedule shall apply:

A.	Principal Structures:	
1.	Zones A, 1, & 2	\$ 190.00
2.	Zone 3 (over 35 ft. in height)	190.00
B.	Accessory Structures and additions:	
1.	Zones A, 1, & 2	\$.25/sq.ft. (Maximum \$90.00) (Minimum \$ 30.00)
2.	Zone 3 (over 35 ft. in height)	\$.25/sq.ft. (Maximum \$90.00) (Minimum \$30.00)
C.	Variances/Appeals	\$ 500.00
D.	Conditional Use	\$ 500.00

(Ord. 161-27, Sec. 3, 2017; Ord. 159-18, Sec. 5, 2015; Ord. 158-23, Sec. 4, 2014; Ord. 157-36, 2014; Ord. 157-28, Sec. 3, 2013; Ord. 156-25, Sec. 3, 2012; Ord. 155-22, Sec. 7, 2011; Ord. 154-17, Sec. 2, 2010; Ord 153-23, Sec. 3, 2009; Ord. 152-30, Sec. 4, 2008, Ord. 151-32, Sec. 11, 2007; Ord. 150-28, Sec. 6, 2006; Ord. 149-38, Sec. 4, 2005; Ord. 147-56, Sec. 3, 2003; Ord. 146-53, Sec. 3, 2002; Ord. 145-96, Sec. 1, 2002).

(Repealed Section 4.35.100, Ord. 157-28, Sec. 4, 2013)

A.	Plat Review	\$465.00 plus \$85.00 per lot
B.	Certified Survey Map Review	\$235.00 plus \$85.00 per lot
C.	Mapping	\$110.00 per lot
D.	Final Plat	\$260.00
E.	Variance/Appeal/Committee Review	\$210.00

When a land division is recorded with the register of deeds office that requires review under the subdivision control code and precedes approval of the subdivision (certified survey map or plat) by the department of planning and development or the committee on planning and development, a double fee shall be assessed. (Ord. 159-18, Sec. 6, 2015; Ord. 158-23, Sec. 5, 2014; Ord. 157-28, Sec. 5, 2013; Ord. 156-25, Sec. 5, 2012; Ord. 155-22, Sec. 9, 2011; Ord. 154-17, Sec. 4, 2010; Ord. 153-23, Sec. 5, 2009; Ord. 152-30, Sec. 6, 2008; Ord. 151-32, Sec. 13, 2007; Ord. 150-46, Sec. 1, 2007; Ord. 150-28, Sec. 8, 2006; Ord. 149-038, Sec. 6, 2005; Ord. 149-008, 1, 2005; Ord. 148-102, Sec. 12, 2004; Ord. 147-56, Sec. 5, 2003; Ord. 146-53, Sec. 5, 2002).

4.35.120 Videoconference equipment rental. All non-court and non-county users shall pay a daily fee of \$200.00 for videoconference equipment plus \$50.00 for a meeting room. The videoconference equipment fees shall be deposited in account number 100-02-46145. (Ord. 159-18, Sec. 7, 2015; Ord. 146-82, 2003; Ord. 146-61, 2002).

4.35.130 Condominium Instrument Review Fee. Pursuant to Wis. Stat. § 703.115, the planning and development department shall charge \$150.00 for county surveyor review of each condominium instrument before recording. (Ord. 159-18, Sec. 8, 2015; Ord. 158-23, Sec. 6, 2014; Ord. 157-28, Sec. 6, 2013; Ord. 156-25, Sec. 6, 2012; Ord. 155-22, Sec. 10, 2011; Ord. 154-17, Sec. 5, 2010; Ord. 153-23, Sec. 6, 2009; Ord. 151-32, Sec. 14, 2007; Ord. 150-28, Sec. 9, 2006; Ord. 149-043, Sec. 1, 2005)

4.35.135 Condominium Plat Review Fees. (Do not apply within City of Eau Claire)

The following fee schedule shall apply:

- A. Plat Review \$465.00 + \$85/unit
- B. Mapping \$110.00 per unit/parcel

(Ord. 161-27, Sec. 4, 2017; Ord. 159-18, Sec. 9, 2015)

4.35.140 Property Listing System Manual Entry Fee. The real property lister shall charge towns, cities or villages employing or contracting with assessors \$1.25 per parcel to manually enter data into the county real property listing system prior to open book in any calendar year. (Ord. 159-18, Sec. 10, 2015; Ord. 158-23, Sec. 7, 2014; Ord. 151-32, Sec. 15, 2007; Ord. 149-044, Sec. 1, 2005)

4.35.150 Clerk of Court Payment Plan Fee. Pursuant to Wis. Stat. § 59.40(5) the Clerk of Court shall charge up to \$15.00 for the establishment and monitoring of a payment plan. The fee shall be on a sliding scale based on the person's ability to pay. (Ord. 150-006, Sec. 1, 2006)

4.35.160 Storm water management and erosion control fees. The following fee schedule shall apply:

- A. Preliminary erosion control \$280.00
- B. Small site construction erosion control \$280.00
(Payment for preliminary erosion control for the same site will be subtracted)
- C. Large site construction erosion control \$280.00 + \$0.50/4,000 sq. ft. disturbance
(Payment for preliminary erosion control for the same site will be subtracted)
- D. Preliminary storm water review \$480.00
- E. Final storm water review \$480.00 + \$40/4,000 sq. ft. of impervious surface
(Payment for preliminary storm water for the same site will be subtracted)
- F. Permit amendment, extension, or transfer
 - 1. \$80.00 for small site erosion control.
 - 2. \$180.00 plus \$0.25/4,000 sq. ft. disturbed for large site erosion control.
 - 3. \$280.00 plus \$20/4,000 sq. ft. of impervious for storm water.
- G. Administrative Waiver Review \$80.00
- H. Reinspection fee \$140.00

(Ord. 159-18, Sec. 11, 2015; Ord. 158-23, Sec. 8, 2014; Ord. 157-36, Sec. 2, 2014; Ord. 157-28, Sec. 7, 2013; Ord. 157-6, Sec. 1, 2013; Ord. 156-26, Sec. 1, 2012; Ord. 156-25, Sec. 7, 2012; Ord. 156-002, Sec. 3, 2012; Ord. 155-22, Sec. 11, 2011; Ord. 154-17, Sec. 6, 2010; Ord. 153-23, Sec. 7, 2009; Ord. 152-49, Sec. 7, 2009; Ord. 152-30, Sec. 8, 2008; Ord. 151-32, Sec. 16, 2007; Ord. 151-19, Sec. 1, 2007; Ord. 150-46, Sec. 2, 2007)

4.35.165 Land conservation fees. The following fee schedule shall apply:

- A. Farmland preservation compliance late fee \$50.00
- B. Animal waste storage permit fee
 - 1. Manure storage permit fee \$540.00
 - 2. Abandonment permit fee \$220.00
- C. Technical service fee \$ 50.00 per hour

(Ord. 159-18, Sec. 12, 2015; Ord. 158-23, Sec. 9, 2014; 157-28, Sec. 8, 2013; 157-6, Sec. 2, 2013)

4.35.170 Property Addressing Fee. The planning and development department shall charge \$40.00 for application review and issuance of each new property address. This fee shall be in addition to any fee collected by the planning and development department on behalf of any town for property addressing purposes. (Ord. 158-23, Sec. 10, 2014; Ord. 157-28, Sec. 9, 2013; Ord. 151-32, Sec. 17, 2007)

4.35.180 Representative payee service fee. Pursuant to Social Security Act. 42 USC 405(j)(4)(A) the department of human services shall charge representative payee customers a monthly fee on a graduated basis to those individuals with a total monthly income from all sources in excess of 100% of the federal poverty level.

4.35.190 NSF service fee. A uniform fee of \$30 shall be charged for any check tendered to make any payment to the county that is not paid by the bank on which it is drawn. If such a check is tendered for payment of real property taxes, this \$30 service fee shall be collected prior to payment of real property taxes and, if not paid, shall constitute a special charge on the tax roll.(157-32, Sec. 1, 2014)

4.35.200 Overpayments and underpayments. Unless otherwise provided by law, pursuant to Wis. Stat. §§59.54(24)(b) and 20.905, county departments and the clerk of circuit court may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$2 may be waived when the administrative cost of collection would exceed the amount of the underpayment. (Ord. 158-14, Sec. 1, 2014)

4.35.500 Deposit on fees. Unless otherwise specified, all fees collected shall be deposited in the general fund. (Ord. 81-82/317 Sec.1(part), 1981).

Chapter 4.40

CASH ON HAND-TREASURER

Sections:

- 4.40.001 Purpose.
- 4.40.010 Cash on hand.
- 4.40.020 Cash Refunds.

4.40.001 Purpose. To regulate the amount of cash on hand in the county treasurer's office and establish policy for cash refunds. (Ord. 137-02, 1993).

4.40.010 Cash on Hand. The maximum amount of cash maintained in the county treasurer's office shall not exceed \$20,000 in any one day after daily balancing. (Ord. 159-46, Sec. 1, 2016; Ord. 137-02, 1993).

4.40.020 Cash Refunds.

A. Cash refunds for overpayments by individuals for their property taxes shall be allowed to the individual making payment over the counter.

B. Overpayments made through the mail shall be refunded by check by the 25th of the month during the regular county bill paying schedule.

C. Collections made for other municipalities shall be forwarded to them by bank wire or by check. No cash refunds are authorized. (Ord. 137-02, 1993).

Chapter 4.90

CLAIMS, DEMANDS AND CAUSES OF ACTION

Sections:

4.90.001	Exclusive claims remedy.
4.90.005	Definitions.
4.90.010	Claims procedure.
4.90.020	Findings and settlement.
4.90.030	Notice of claim settlement.
4.90.040	Departments to cooperate.
4.90.050	Specialized claims.
4.90.060	Bar upon further action.
4.90.070	Committee authorization for contingency fund transfer.

4.90.001 Exclusive claims remedy.

A. All claims, demands or causes of action against the county or any public official thereof for acts done in their official capacity or in the course of their agency or employment shall be commenced, examined, allowed or disallowed in accord with this chapter and Wis. Stat. § 893.80. No action may be brought against the county except as provided in this chapter.

B. All claims shall be in writing and in the form prescribed by Wis. Stat. § 893.80, and this chapter.

C. All specialized claims shall be processed as provided under 4.90.050. (Ord. 126-57 Sec.6(part), 1983).

4.90.005 Definitions. In this chapter:

A "Claim" includes any claim, demand or cause of action brought under 4.90.001 or 4.90.010.

B. "Committee" means the committee on finance and budget. (Ord. 126-57 Sec.6(part), 1983).

4.90.010 Claims procedure.

A. All claims shall be filed with the county clerk who shall immediately file the original claim and transmit copies thereof to corporation counsel.

B. The corporation counsel shall ascertain whether insurance coverage is available and, if so, shall take the steps necessary to apprise the insurance carrier and to secure its representation. In the absence of insurance coverage, the corporation counsel shall, with the assistance of the county officials involved, investigate the claim and recommend the denial or approval thereof.

C. When a claim has been referred to the committee, it shall be placed on a future agenda for action. (Ord. 155-11, Sec. 7, 2011; Ord. 131-86 Sec.17 1988, Ord. 126-57 Sec.6(part), 1983).

4.90.020 Findings and settlement.

A. The committee shall keep a record in its minutes of all claims proceedings. The committee may require sworn testimony and may summon and compel attendance of witnesses and the production of documents and records, pursuant to Wis. Stat. § 885.01(4).

B. The committee shall report its findings and recommendations on all claims referred to it in excess of \$2,500 to the county board for action by resolution allowing the claim, disallowing the claim, or allowing the claim in part. The committee shall report therein its rationale and conclusions as to the liability or nonliability of the county for the claim.

C. The committee shall settle all claims of not more than \$1,000 in the manner in B., without submission to the county board. The committee chair and committee clerk shall immediately notify the county clerk of such settlements. Amounts allowed shall be orderly paid by the county clerk and treasurer upon the written certification of the committee chair and committee clerk. In no case may the committee allow a claim for attorney fees or expenses for a claimant without county board approval.

D. Failure to take action upon a claim by the county board or committee as provided in this section shall be deemed to be a disallowance thereof as of 120 days after filing of the claim.

E. The action of the committee under C. shall be considered final, unless otherwise ordered by the county board by resolution. (Ord. 145-99, 2002; Ord. 145-48, 2001; Ord. 126-57 Sec.6(part), 1983).

4.90.030 Notice of claim settlement. Immediately after settlement of any claim under 4.80.020, the county clerk shall notify the claimant in writing via certified mail of the action taken thereon. (Ord. 126-57 Sec.6(part), 1983).

4.90.040 Departments to cooperate. County departments shall cooperate with the committee and county board in settlement of all claims, and shall make their personnel and records available upon the request thereof. (Ord. 126-57 Sec.6(part), 1983).

4.90.050 Specialized claims.

A. Forest Fire Fighting Claims. Upon receipt of a claim for the county share of a forest fire fighting billing from the Department of Natural Resources under Wis. Stat. § 26.14(4), the county treasurer shall immediately refer the claim as provided in 4.90.010. The committee shall act on the claim within 60 days of receipt thereof.

B. Fire Call Claims on County Trunk Highways. Upon receipt of a claim by any town for fire calls for vehicles on county trunk highways, the county clerk shall refer the claim as provided in 4.90.010. Settlement shall be in accord with Wis. Stat. § 60.557(1).

C. Dog Damage Claims. Upon receipt of dog damage claims under Wis. Stat. § 174.11., the county clerk shall refer the claim as provided in 4.90.010.

D. Automobile Accident Claims. Claims occurring from the alleged negligent operation of a motor vehicle owned and operated by the county shall be filed with the county clerk and referred and processed under 4.90.010 except that the limitations expressed at Wis. Stat. § 893.80(3), are applicable except as to the amount recoverable by any person as covered by Wis. Stat. § 345.05(3). (Ord. 151-021, Sec. 6, 2007; Ord.139-74, 1995; Ord 131-62, Sec.1, 1987, Ord. 126-57, Sec.6(part), 1983).

4.90.060 Bar upon further action.

A. The decision of the board or committee under 4.90.020 in disallowing, in whole or in part, any claim duly presented for its consideration shall bar any further proceedings by the said claimant for collection unless an action be commenced against the county within 6 months after service of notice of disallowance upon the claimant by the clerk. (Ord. 126-57 Sec.6(part), 1983).

4.90.070 Committee authorization for contingency fund transfer. The committee is authorized to transfer moneys from the contingency fund in order to settle accounts under 4.90.020 C. (Ord. 126-57 Sec.6(part), 1983).

CHAPTER 4.100

COUNTY SALES AND USE TAX

Sections:

- 4.100.010 County sales and use tax.
- 4.100.020 Utilization of sales and use tax revenue.

4.100.010 County sales and use tax. Pursuant to Wis. Stat. § 77.70, there is hereby imposed upon all retailers a sales and use tax at the rate of 0.5% of the gross receipts from the sale, lease or rental of personal property, as set forth in Wis. Stat. ch. 77, subch. V. and Wis. Stat. § 77.71. Such sales and use tax shall be imposed in their entirety according to the requirements of Wis. Stat. ch. 77, subch. V. (Ord. 142-23, 1998).

4.100.020 Utilization of sales and use tax revenue. 100% of the revenue from the county sales and use tax shall be applied to property tax relief by reducing dollar-for-dollar the amount of the property tax as established annually by the county board.(Ord.142-23, 1998).