

FINANCE & TAXATION

3.01 Room Tax Regulations 1
3.02 Special Assessment Procedures 4
3.03 Impact Fees..... 13
3.04 Budget 16
3.05 Claims, Invoices, or Other Assertions..... 17
3.06 Deposits; Receipting..... 18
3.07 Financial Reporting 18
3.99 Penalty, Severability, and Enforcement..... 19

3.01 ROOM TAX REGULATIONS.

(1) Definitions.

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

(b) Gross Receipts. Gross receipts has the meaning, insofar as applicable, as defined in Wis. Stats. §77.51(4).

(c) Customer. Customer, as used in this section, means any person residing for a continuous period of time less than one (1) month in a hotel, motel, or furnished accommodation available to the public.

(d) Person Responsible. Person responsible means the sole owner of the business subject to this section, the partners, if a partnership owns the business subject to this chapter, the corporate president, or designated general manager or agent, if a corporation owns the business subject to this chapter.

(2) Room Tax Imposed. Pursuant to Wis. Stats. § 66.0615, a tax is imposed on the privilege of furnishing at retail rooms or lodging to customers by hotelkeepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodation. Such tax shall be at the rate of ten percent (10%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall be collected from the customer when the customer's bill is paid, and shall be paid by the person responsible to the Village Treasurer on a monthly basis. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. §77.52(2). The proceeds of such tax shall be remitted to and received by the Treasurer monthly on or before the twentieth (20th) day of the following month.

(1) Such tax shall be distributed as provided by resolution of the Board.

(3) Permit. Every person furnishing rooms or lodging under Section 3.01 (2), above shall file with the Treasurer an application for a room tax identification number for each place of business. Every application shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant intends to transact business, location of the place of business, and such other information as the Treasurer requires. The application shall be signed by the owner if a sole proprietor and if not a sole proprietor, by the person responsible who is authorized to act on behalf of the business.

(4) Tax Number. The Treasurer shall issue to each applicant a separate number for each place of business within the Village. Such number is not assignable and is valid only for the person in whose name it is issued and for the collection of the room tax at the place designated therein.

(5) Records to be Kept. Every person liable for the tax imposed by this section shall keep, or cause to be kept, such records, receipts, invoices, and other pertinent papers in such form as the Treasurer requires.

(6) Filing of Returns.

(a) Returns to be filed. A return shall be filed with the Treasurer by each person responsible, subject to Section 3.01 (2), above on or before the day on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar month from such retail furnishing of rooms or lodging, the amount of tax imposed for such period, and such other information as the Treasurer deems necessary to administer this section. An annual return shall be filed within ninety (90) days of the close of each calendar or fiscal year and shall contain certain such information as the Treasurer requires to administer this section. Each return shall be signed by the person required to file a return, or an authorized agent, but need not

be verified by oath. The Treasurer may, for good cause, extend the time of filing any return, but not longer than thirty (30) days from the filing date.

(b) Failure to File. If any person required to make a return fails, neglects or refuses to do so for the amount and in the manner, form, and time prescribed herein, the Treasurer, according to his or her best judgment, shall determine the amount of the tax due the Village and make a doomsday assessment upon the person who fails to file and pay on a timely basis. Each person whose tax is determined by the Treasurer shall pay the amount determined plus interest at the rate of one percent (1%) per month on the unpaid balance. No refund or modification of the payment as determined by the Treasurer may be granted until the person files a correct room tax return and permits the Treasurer or an authorized agent to inspect and audit the records of the business required to be kept in Section 3.01 (5) above.

(c) Late Filing Fee. In addition of any other forfeiture provided herein, whether imposed or not, a forfeiture of one hundred dollars (\$100) shall be imposed upon, and collected from, any person each time such person fails to file the return required in Section 3.01 (6) (a) above on a timely basis.

(7) Treasurer's Right of Inspection and Audit.

(a) Whenever the Treasurer has probable cause to believe that the correct amount of room tax return is not correct, the Treasurer may cause an inspection and audit of the financial records of any such person subject to Section 3.01(2) above to determine whether or not the correct amount of room tax is assessed, collected, and paid according to Section 3.01 (2) and Section 3.01 (6) above.

(b) In the event any person subject to Section 3.01 (2) above fails to comply with a request by the Treasurer or an authorized

agent to inspect and audit the person's financial records as in Section 3.01 (7) (a) above, such person shall be subject to a forfeiture in the amount of five percent (5%) of the tax due at the time of the audit.

(8) Confidentiality. Information obtained under this section shall be confidential, except the Treasurer may provide information to persons using the information in the discharge of duties imposed by law, the duties of their office, such as the duties of the office of room tax commissioner, or by order of a court. The Treasurer may publish statistics classified so as not to disclose the identity of particular returns. Any person who violates any provision of this subsection shall forfeit not less than one hundred dollars (\$100) and not more than three hundred dollars (\$300) in addition to the costs of prosecution.

(9) Administration and Payment of Taxes. This chapter shall be administered by the Treasurer and the Clerk. The tax imposed for the month is due and payable on the twentieth (20th) day of the month following the collection of the tax from the customer under Section 3.01 (2) above.

(10) Failure to Pay Tax When Due.

(a) Forfeitures. In addition to the forfeitures provided in this chapter, and the tax due under this chapter, a forfeiture of twenty-five percent (25%) of the room tax due for the previous year under Section 3.01 (2) above or five thousand dollars (\$5,000), whichever is less, shall be imposed upon any person or business that allows the monthly tax imposed to be delinquent under this chapter.

(b) Delinquent Taxes. The tax imposed by this section shall become delinquent if not paid within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one has been granted. If a return is filed late, or there is no return filed, the due date

for the taxes imposed is the due date of the return.

(c) Security May Be Required. In order to protect the revenue of the Village, the Treasurer shall require any person liable for the tax imposed by this section who fails to pay the tax as herein required to file with the Treasurer, before or after the permit is issued, such security, not in excess of five thousand dollars (\$5,000) cash or a surety bond equal to the prior month's tax as the Treasurer determines. If any taxpayer fails or refuses to place such security, the Treasurer may refuse or revoke its permit.

(d) If any taxpayer is delinquent in the payment of the taxes imposed by this section, the Treasurer may, upon ten (10) days' notice after giving the taxpayer an opportunity to confer, recover the taxes, interest, and penalties from the security or surety placed with the Treasurer by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security.

(11) Disbursement of Tax Proceeds.

Pursuant to Wis. Stats., §66.0615, the Village obligates itself to enter into an intergovernmental agreement, with all other municipalities participating in the Room Tax Commission created there under. Notwithstanding the rights and obligations of the Village to retain or disburse the proceeds of the room tax herein imposed, whether by contract or otherwise, the Village shall disburse and pay to the Room Tax Commission the total amount collected by the Village as and for room tax hereunder, less an amount the Village may retain for purposes of administering said room tax in the amount of four percent (4%) of the proceeds so disbursed to the Commission. Said amount shall be used by the Room Tax Commission as provided in Wis. Stats. §66.0615.

(12) Tax Not To Be Repealed. The room tax imposed by this chapter shall not

be repealed, nor shall said tax be amended or reduced below the level of eight percent (8%) of the gross receipts from the retail furnishing of rooms or lodging while there remains outstanding any indebtedness owing for construction of the new arena and expanded Convention Center.

3.02 SPECIAL ASSESSMENT PROCEDURES.

(1) In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the provisions of this section and the current special assessment policy.

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

(3) The provisions of Wis. Stats. §66.0701 and §66.0703 shall apply to special assessments levied under this section except that, when the governing body determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Wis. Stats. §66.0703(4) shall contain a statement of the final cost of the work, service, or improvement in lieu of an estimate of the cost.

(4) Notice of the time and place of the public hearing on any special assessment

proposed to be levied and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by Wis. Stats. §66.0703(7) and (8)(d).

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

(6) Any person against whose property a special assessment is levied under this section may appeal therefrom in the manner prescribed by Wis. Stats. §66.0703(12) **within forty (40) days of the date of the final determination of the governing body in accordance with Wis. Stats. §66.0701(2).**

(7) Special assessments shall be levied upon any parcel of land within the Village whenever special benefits are conferred upon such parcel of land by any municipal work or improvement. Special assessments will be levied as provided for in Wis. Stats. §66.0703 and the provisions of this policy.

(a) The Board shall use this policy and criteria identified for calculating special assessments. For cases or issues not covered in this policy the Board may determine a more appropriate procedure should be used. Special assessments shall be assessed on property in the Village for the following local improvements:

1. Sanitary Sewer Projects.
2. Water Main Projects.
3. Storm Sewer Projects.
4. Sidewalks.
5. Street Improvements.
6. Curb and Gutter.

(8) **Definitions.** The following terms shall have the following meanings for purposes of this policy:

(a) *Assessment Types and Areas.*

1. Assessment District. Any geographical area designated by a resolution of the Board in which public works or improvements are to be installed, the costs

of which are to be recovered through the levy of special assessments against benefiting properties within such district.

2. Per Foot Assessments. The amount to be levied and charged against a parcel of land which shall be determined by multiplying the assessable footage of the parcel by the sum of the assessable project costs divided by the total assessable frontage.

3. Per Lot Assessments. When the Board determines that the scope of public improvements to be made is equally beneficial to all lots, and that the properties are reasonably homogeneous with respect to size, street frontage, and use, the amount to be levied and charged against a parcel of land shall be determined by dividing the sum of the assessable project costs by the total number of lots. Corner lots shall be counted as one (1) lot for assessment purposes, except that when only one (1) of the two (2) abutting streets is being resurfaced, the corner lot shall be counted as, and receive a one-half (1/2) lot assessment. If in the judgment of the Board a parcel of land has the potential to be subdivided to create additional buildable lots, the Board may assess that parcel of land additional "per lot" charges as appropriate.

4. Minimum Frontage. The assessable frontage will be calculated as the actual frontage of the property at the right-of-way or the minimum lot width required by zoning, whichever is greater.

(b) Lot Definitions.

1. Corner Lot. A lot located at the intersection of two (2) public streets where the interior angle of such intersection does not exceed one hundred thirty-five degrees (135°).

2. Double-Sided Lot. A lot having a pair of opposite lot lines along two (2) more or less parallel public streets and which is not a corner lot.

3. Standard Lot. A lot having only one (1) lot line along a public street.

4. Triple-Sided Lot. A lot having three (3) lot lines along a public street.

(c) Other Definitions.

1. Administrative Costs. A reasonable charge for services of the administrative, engineering, preparation of bid documents, and legal staff of the Village.

2. Assessable Costs. Costs to be included in the assessment can include any of the following: administrative costs, construction, inspection, right-of-way or easement acquisition, landscaping, and restoration.

3. Assessable Footage. The front developable footage of all parcels served and/or potentially benefiting from an improvement or minimum frontage, whichever is greater, less corner deductions.

4. Developer. Any person, partnership, corporation, or other similar entity who requests that the Village extend or install public works or improvements for the purpose of developing one (1) or more parcels of land under their control or ownership.

5. Intersection. Where two (2) public streets connect, each having unique names.

6. Village. The Village of Suamico and/or its appropriate utility.

(9) Sanitary Sewer Projects. The Village will use the following criteria for calculating special assessments levied for sanitary sewer projects.

(a) General Application. All sewer main extensions shall be constructed by the Village in accordance with the most current version of construction specifications established by the Village. All sewer extensions shall be specially assessed by the Village under the following policies.

1. When sanitary sewer pipe larger than twelve inches (12") in diameter is installed, benefiting parcels shall only be assessed for twelve inches (12") pipe at a cost

determined by the Engineer. The additional expense for the larger pipe shall be paid by the Sewer Utility.

2. Repair or replacement of sanitary sewer mains shall be paid by the Sewer Utility.

(b) *Basis of Assessments.* The main line sanitary sewer will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(c) *Deferrals.*

1. The assessment for sanitary sewer will be deferred for all properties outside the approved Village Sewer Service Area (SSA).

2. The deferral will terminate and the assessment will become due and payable as soon as the property is added to the Village SSA.

3. Properties that can demonstrate the installation of onsite systems within the five (5) years previous to the project being assessed may be eligible for a credit based on a five (5) year depreciation schedule. Proof of installation shall be a receipt for the work performed or an affidavit of construction from the builder.

4. The Sewer Utility will pay the cost of all deferrals until the assessment becomes due and payable.

(d) *Service Laterals.* The cost of laterals for sanitary sewer service shall not be added to the assessable front footage project costs. The total cost of all laterals installed shall be divided by the total number of laterals to produce an average cost for each type of lateral. Separate costs shall be established for each size of sanitary sewer lateral if more than one (1) size is to be installed within the assessment district. The resultant lateral cost(s) shall be charged directly to each parcel within the assessment district for each type and size of lateral installed to that parcel.

(10) Water Main Projects. The Village will use the following criteria for

calculating special assessments levied for water main projects.

(a) *General Application.* All water main extensions shall be constructed by the Village in accordance with the most current version of construction specifications established by the Village. All water extensions shall be specially assessed by the Village under the following policies:

1. When water mains larger than eight inches (8") in diameter are installed, benefiting parcels shall only be assessed for an eight inch (8") main at a cost determined by the Engineer. The additional expense for the larger main shall be paid by the Water Utility.

2. Repair or replacement of water main shall be paid by the Water Utility.

(b) *Basis of Assessments.* The main water line will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(c) *Deferrals.*

1. The Water Utility will pay the cost of all deferrals until the assessment becomes due and payable.

2. In the event that a previously exempt property becomes developable, all costs associated with the exemption, including interest, shall become due and payable in accordance with Section 8 of this policy.

(d) *Service Laterals.* The cost of laterals for water service shall not be added to the assessable front footage project costs. The total cost of all laterals installed shall be divided by the total number of laterals to produce an average cost for each type of lateral. Separate costs shall be established for each size of water service lateral if more than one (1) size is to be installed within the assessment district. The resultant lateral cost(s) shall be charged directly to each parcel within the assessment district for each type and size of lateral installed to that parcel.

(11) Storm Sewer Improvements.

The Village will use the following criteria for calculating special assessments levied for storm sewer projects.

(a) *General Application.* All storm sewer facilities shall be constructed by the Village in accordance with the most current version of construction specifications established by the Village. All storm sewer improvements shall be specially assessed by the Village under the following policies:

1. When storm sewer pipe larger than eighteen inches (18") in diameter is installed within a residential area, all benefiting parcels shall be assessed for the actual pipe size installed, or eighteen inch (18") pipe, whichever is smaller at a cost determined by the Engineer. A property assessed need not have pipe installed directly in front of their properties to be eligible for an assessment based on benefit.

2. The additional expense for the larger pipe shall be paid by the Village or by an area wide assessment to future benefiting properties.

3. Properties within business, industrial, and institutional districts will be assessed for the full diameter of any installed storm sewer pipes less any incremental size of pipe which is needed to accommodate drainage from properties located outside the assessment district as determined by the Engineer.

4. Stormwater improvements benefiting the entire development or a drainage basin shall be assessed on an area-wide basis.

5. Replacement or repair of storm sewers shall be paid by the Village.

6. The Village shall own and maintain all stormwater improvements constructed for the public benefit unless other agreements prevail.

(b) *Basis of Assessments.* The storm sewer line will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(c) *Service Laterals.* The cost of laterals for storm sewer (should it apply) shall not be added to the assessable front footage project costs. The total cost of all laterals installed shall be divided by the total number of laterals to produce an average cost for each type of lateral. Separate costs shall be established for each size of lateral if more than one (1) size is to be installed within the assessment district. The resultant lateral cost(s) shall be charged directly to each parcel within the assessment district for each type and size of lateral installed to that parcel.

(12) **Sidewalks.** At this time the Village chooses not to require that sidewalks be installed in retrofitting existing neighborhoods. The Village will use the following criteria for calculating special assessments levied for sidewalk construction projects.

(a) *General Application.* All sidewalks shall be constructed by the Village in accordance with the most current version of construction specifications established by the Village. All sidewalk improvements shall be specially assessed by the Village under the following policies.

(b) Sidewalks as ordered by the Village are deemed to be a public improvement and the cost of installation, construction, maintaining, reconstructing, removing, replacement, and repairing the same shall be charged to the properties benefited at one hundred percent (100%) of the cost incurred.

(c) Requirements as detailed under Wis. Stats. §66.0907 for sidewalks are adopted and will be utilized by the Village.

(d) Furthermore the Village will require that sidewalks be installed in all new Residential Sewered subdivisions that meet the fourteen thousand (14,000) square foot per lot zoning designation and or as the Planning Commission feels that the installation of sidewalks is appropriate or in the public's best interest.

(e) The Village shall require replacement of cracked or damaged sidewalks. Where sidewalks or portions thereof are in such state of disrepair as to make it unsafe or impracticable in the judgment of the Village to repair the same, the Village may order such sidewalk or portion thereof replaced with a new sidewalk of the same or different width. The following policies apply.

(f) *Basis of Assessments.* Sidewalk construction or improvements will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(13) Streets Improvements and Reconstruction. The Village will use the following criteria for calculating special assessments levied for street projects.

(a) *General Application.* All street improvements and reconstruction projects undertaken by the Village shall be constructed by the Village in accordance with the most current version of construction specifications established by the Village. All projects shall be specially assessed by the Village. The following policies apply:

1. Replacement, repair, and maintenance of existing streets shall be paid for by the Village.

2. When any street is upgraded from its current design that portion of improvement above and beyond the original cross section, such as widening or addition of curb and gutter shall be assessed to the benefiting parcels.

3. When any street within a residential area is constructed or reconstructed to reflect an urban cross section, or to be wider than twenty-eight feet (28') as measured from the back of curb to back of curb, benefiting parcels shall only be assessed for a twenty-eight foot (28') street at a cost determined by the Engineer. The additional expense for the wider street shall be paid by the Village.

4. When any street within a business, industrial or institutional district is constructed or reconstructed to be wider than forty-four feet (44') as measured from the back of curb to back of curb, benefiting parcels shall only be assessed for a forty-four foot (44') street at a cost determined by the Engineer. The additional expense for the wider street shall be paid by the Village.

(b) *Basis of Assessments.* Improvements will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(14) Curb and Gutter. At this time the Village chooses not to require that curb and gutter sidewalks be installed in retrofitting existing neighborhoods.

(15) Special Assessment Payments.

(a) *Annual Installments.* Whenever any special assessments shall be levied to defray the cost of any public improvement such special assessments may be paid in annual installments of not more than ten (10) in number as determined by the Board.

1. If an assessment for a particular property exceeds seven hundred fifty dollars (\$750), the owner may elect to pay the assessment in installments.

2. Interest shall be charged at the rate the Village is charged plus two and a half percent (2.5%) if funds are borrowed for the work involved. If no funds are borrowed, interest shall be charged at the rate that would have been charged if funds had been borrowed as determined by the ten (10) year treasury note effective on the date of the final resolution to assess.

3. The use of a tiered plan may be used by the Village. For example, assessments from zero dollars (\$0) to seven hundred fifty dollars (\$750) are due up front, assessments from seven hundred fifty-one dollars (\$751) to two thousand five hundred dollars (\$2,500) may be paid with up to three (3) installments in two (2) years, assessments from two thousand five hundred one dollars

(\$2,501) to ten thousand dollars (\$10,000) may be paid with up to five (5) installments; assessments exceeding ten thousand dollars (\$10,000) may be made over ten (10) years.

(b) *Delinquent Installment.* If any installment was not paid to the Treasurer with the other taxes, it shall be returned to the County as delinquent and accepted and collected by the County in the same manner as delinquent general taxes on real estate.

(c) *Payment Procedures.* All publicly owned and tax exempt properties, including lands owned or controlled by the Village, County, State, and School District, will be assessed at one hundred percent (100%) of the assessment rate.

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

(e) *Method of payment.* Interest rates shall be compounded annually. Interest rates and installment payments shall be determined by the final assessment resolution of the Board.

(f) Separate current year special assessment bills on an individual property may be combined to establish eligibility for the installment payment options. To avoid having the entire amount placed on the tax roll, the Treasurer must be notified in writing prior to November 1 if an owner is going to elect an installment option. The total amount of all outstanding special assessments will become due and payable upon sale or transfer of the property.

(16) Calculating Assessable Footage. Assessable footage is equal to the total number of developable feet that a parcel of land fronts upon the right-of-way or easement in which the public work or improvement is to be installed and property benefited or minimum frontage, whichever is greater. For assessment purposes,

assessable footage shall be determined as follows:

1. Platted lands. If the parcel of land to be assessed has been platted under Wis. Stats. Ch. 236, the lot line dimensions shown on the certified survey map or subdivision plat shall be used to determine assessable footage.

2. Unplatted lands. If the parcel of land to be assessed is not platted, and if no accurate plat of survey or other record is available which indicates the dimensions of the parcel, assessable footage shall be determined by scaling or field measurement or best available information.

3. Corner lots. Corner lots when both sides are to be improved. The assessable footage of a corner lot is equal to the sum of the dimensions of the two (2) lot lines fronting on the right(s)-of-way or easement(s) in which the public work or improvement is to be installed plus the arc of the intersection of the same two (2) lot lines and subtracting the minimum lot width required by zoning from the length of the longest side being assessed.

4. Corner lots when only one (1) side is to be improved. The assessable footage shall be calculated in the manner described above except that only the dimension of the lot line which fronts on the right-of-way or easement in which the public work or improvement is to be installed shall be used plus one-half (1/2) of the arc of the intersection of said lot line with the lot line fronting on the second (2nd) right-of-way.

5. Where the dimension of the arc on a corner lot is not available or cannot be determined, the tangent, radius, or a field measurement may be substituted.

6. Double-sided lots. The assessable frontage for double-sided lots shall be calculated the same as platted lands but will only be assessed for the frontage on the side which utilities are first installed to service said lot.

7. Triple-sided lots. The assessable frontage for triple-sided lots will be calculated by subtracting the minimum lot width required by zoning from the length of the two (2) longest sides being assessed.

8. Odd-shaped or irregular lots. The assessable frontage will be calculated as the actual frontage of the property at the right-of-way or the minimum lot width required by zoning, whichever is greater.

9. Minimum frontage. The assessable frontage will be calculated as the actual frontage of the property at the right-of-way or the minimum lot width required by zoning, whichever is greater.

10. Full assessment. Anytime storm sewer, sanitary sewer, or water services are extended in such a manner so as to allow a parcel of land to connect to or benefit from such services, that parcel's assessable footage shall be calculated in the manner specified in this policy regardless of whether the storm sewer, sanitary sewer, or water service mains are physically installed along the entire length of that parcel of land. Any parcel of land so assessed shall be deemed fully served and shall not be subject to any further assessment for storm sewer, sanitary sewer or water service mains.

11. Partial assessment. An assessment shall be considered partial when any public work or improvement is installed which is intended to serve only a portion of a parcel of land, given that such parcel may be further subdivided, and such subdivision would then require further extension of services at that time in order to serve said parcel.

12. A partial assessment shall be calculated by subtracting one (1) from the potential number of lots that could be created for the property and multiplying that number by the minimum lot width will calculate the length of the deferred frontage. If two (2) or more services are to be provided, the number of services to be

provided will be subtracted from the potential number of lots that could be created for the property. Dividing the total length of assessable frontage by the minimum lot width for the property and rounding the number down to the next whole number will calculate the potential number of lots that could be created for the property. Any parcel of land assessed in accordance with this policy shall be considered partially served and shall be fully subject to future assessments for additional extensions of public works or improvements.

13. Adjacent municipalities. Property in an adjacent municipality which abuts and benefits from an improvement may be specially assessed if the adjacent municipality adopts a resolution approving the levy. If adopted, the Treasurer of the adjacent municipality must collect the assessment as a tax and pay it over to the Treasurer of the Village.

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

15. Utility infrastructure oversize policy for special assessment districts. To promote efficient design, to provide needed capacity for system expansion, and protect the long-term interest of the community, the Village may require that water or sewer mains be larger than necessary within a particular neighborhood when constructed. The Village recognizes the burden that these requirements may place on a landowner, and the following policy shall apply to those conditions where the Village will pay for costs required to invest in additional capacity.

16. Should a landowner connect into a water or sewer main that was built oversized

by a developer for a project not within the assessment district, the Village may require a partial refund to the developer upon use by the benefited property. Regulations shall be followed as indicated in the Wis. Adm. Code PSC 187.

17. Administrative costs.

Administrative costs are defined as a reasonable charge for services of the administrative, engineering, and legal staffs of the Village. To cover administrative-related costs for a project, the Village will add ten percent (10%) to total project costs.

(17) Exemptions. The Board may grant an exemption from the requirements of this policy in any specific case where the Board considers that there is an emergency, hardship, or urgent need for granting such exemption. The Village and/or the appropriate utility will carry the cost of exempting the assessment until the assessment becomes due and payable. Other exemptions are as follows:

(a) *Farmland.* Eligible farmland is exempt from special assessments as described in Wis. Stat. §91.15. Land zoned “exclusive agriculture” or for which a farmland preservation agreement under Wis. Stat. Ch. 91 is in existence, is exempt from special assessments, unless according to Wis. Stat. §91.15 the assessments were imposed prior to filing for Exclusive Agriculture (EA) status or the owner of the land chooses to use the improvements created by the assessment. At such time, the assessments, together with all interest accrued, shall be charged to the owner for use of the improvements.

(b) *Wetlands.* All wetland areas shall be deferred. Brown County published wetland mapping shall be utilized to determine wetland areas. Any property owner contesting this determination may complete or present an official wetland delineation by a qualified expert (as determined by the Board) subsequent to the preliminary

resolution to assess but prior to passage of the final assessment resolution. Assessable footage for this parcel shall be adjusted according to this determination, but consistent with other sections of this ordinance.

(c) *Non-Benefited Properties.* Those properties, which are undevelopable as determined by the Board and thus non-benefited due to building setback restriction, easements, or other zoning restrictions, shall be deferred.

(18) TID #1 Assessment Policy.

Special assessments shall be levied upon property within the original boundaries of TID #1 as it was created for January 1, 2004, based on the policies outlined in Section 3.02 (1-4 and 8-12) of this policy. In addition, the following policies are hereby adopted whenever streets are required to be constructed in TID #1.

(a) *Definitions.*

1. TID means Tax Increment District created under Wis. Stats. §66.1105 and defined under Wis. Stats. §66.1105(2)(k).

2. TIF means Tax Incremental Financing, a method of financing improvements in the TID.

3. Base TID #1 means the parcels of land included in the Village TID #1 on January 1, 2004.

(b) *Street, Sidewalk, Curb and Gutter Construction.*

1. Sidewalks - General Application. The Board shall prescribe the location and width of new sidewalks. The following policies apply. The Board may order sidewalks to be constructed where none previously existed along any street, irrespective of whether the abutting lands have been improved, whenever in the judgment of the Board the safety and welfare of the public requires it. Sidewalks as ordered by the Board are deemed to be a public improvement and the cost of installation, construction, maintaining,

reconstructing, removing, replacement, and repairing the same shall be charged to the properties benefited at one hundred percent (100%) of the cost incurred. Requirements as detailed under Wis. Stats. §66.0907 for sidewalks are adopted and will be utilized by the Village.

2. Streets – General Application. All street improvements and reconstruction projects undertaken by the Village shall be constructed by the Village in accordance with specifications established by the current edition of the State of Wisconsin Standard Specifications for highway and structure construction. All projects shall be specially assessed by the Village to the benefiting property. When any street within a business, industrial or institutional district is constructed or improved to be wider than forty-four feet (44') as measured from the back of curb to back of curb, benefiting parcels shall only be assessed for a forty-four foot (44') street at a cost determined by the Engineer. The additional expense for the wider street shall be paid by the Village.

3. Curb & Gutter – General Application. No street in the Village shall be considered permanently improved unless curb and gutter is installed on each side in accordance with plans and specifications approved by the Board and the Engineer. Basis of assessments for street, sidewalk, curb, and gutter construction – Improvements will be assessed on a front footage basis unless a per lot assessment policy is adopted for a project.

(c) *TID Increment Credits.* The value of TIF lies in its ability to finance infrastructure improvements within its boundaries to stimulate economic development, bringing tax base into the community. Because TID revenue is based on the increment value between the base valuation and new construction within the district from the date of the creation of the district, a credit will be granted to land

owners located within the Base TID based on the value of construction occurring after the creation date of TID #1, January 1, 2004 through the close of the TID.

1. The amount of the special assessments to be levied on each parcel included in the Base TID #1 (hereinafter defined as the net cost of the public improvements) shall be determined by the following formula:

$$A = P - (I - \emptyset), \text{ where}$$

“A” is the amount of the special assessment and is also the net cost of the public improvements;

“P” is the total cost of the public improvements including a reasonable charge for the services of the administrative staff of the Village and the cost of engineering, planning, and legal services, and any other item of direct or indirect cost, including accrued interest attributable to the public improvements, but excluding interest on borrowed funds accruing after the time of the special assessment levy;

“Ø” is other project costs (not included in “P” above) incurred by the Village in connection with the Base TID whether or not funds were borrowed therefore (for example, consultant and professional fees and staff costs, including interest on borrowed funds accruing until, but not after, the time of the special assessment levy); and

“I” is the tax increment revenues collected to date of calculation plus the present value of the projected tax increment revenues to be derived from the individual parcels and collected after the calculation through TID #1 closeout. The present value shall be calculated using the interest rate or rates on amounts borrowed by the Village for the public improvement project costs. In calculating the present value of the projected local tax increments, the Village shall apply the gross equalized mill rate then in effect times the then current equalized valuation of the individual parcels.

(d) The Village shall levy special assessments as soon as practical upon completion of the project. The Village shall defer the collection of the special assessments for a period of five (5) years after the passage of the final resolution to assess. At such time the Village shall determine if there will be a positive net cost of the public improvements ($A > \emptyset$) as determined by the formula set forth above.

(e) Regardless of when they are levied, the special assessments shall be payable in ten (10) equal annual principal installments, the last of which shall be due in 2024, extended from 2023, allowing for the 2013 tax roll installments payable in 2014 be delayed to the 2014 tax roll payable in 2015, plus interest as provided in Section 3.02(15) of the Village Code.

(f) The special assessments shall accrue interest according to Section 3.02(15) of the Village Code. If any special assessment installment is placed on the tax rolls, it shall from that point forward accrue interest in the manner and at the rate of other real property taxes. A developer's agreement may be reached with current or future property owners in TID #1 - Base Area, under which the assessments on the property or properties affected may be reduced or satisfied by increment generated on the parcels covered by the agreement.

(g) Assessments shall be levied on all properties benefited by the installation of infrastructure. In cases where a property owner receives only water services, the assessments will be deferred until sewer is installed or 2017, ten (10) years prior to the mandatory close of the TID.

(h) Property owners within the TID District who do not have sewer available but who have water available to their properties may hook-up to water at any time by requesting service of the water utility. At such time that hook-up is complete, the five (5) year deferred assessment billing begins.

Property owners who are not hooked up to water service are subject to all rules and regulations of the PSC for non-connected customers.

3.03 IMPACT FEES.

(1) Introduction and Purpose.

Pursuant to the authority of Wis. Stats. §66.0617, the local impact fees enabling legislation, the purpose of this ordinance is to establish the mechanism for the imposition of impact fees upon development including, but not limited to, new users connecting to water treatment and waste water treatment facilities and systems for which excess capacity has been built into said systems, to finance the capital costs necessary to accommodate said land development. This chapter is intended to assure that land development (as defined herein) and new development bears a proportionate share of the cost of capital expenditures necessary to provide public facilities within the Village and its service areas as they are required to serve the needs arising out of land development.

(2) Definitions.

(a) *Capital Costs.* As defined in Wis. Stats. §66.0617(1)(a).

(b) *Developer.* As defined in Wis. Stats. §66.0617(1)(b) which shall include, but not be limited to, new users to water treatment systems and waste water treatment systems for which excess capacity has been built into said systems.

(c) *Impact Fees.* As defined in Wis. Stats. §66.0617(1)(c).

(d) *Land Development.* As defined in Wis. Stats. §66.0617(1)(d) including, but not limited to, existing residential equivalent units added to water treatment systems and waste water treatment systems for which excess capacity has been built into the system and/or additional capital infrastructure acquired from the former Town of Suamico Sanitary District.

(e) *Public Facilities.* As defined in Wis. Stats. §66.0617(1)(f).

(f) *Residential Equivalent Unit* (hereinafter referred to as “REU”). Means a residential living space required to house one (1) family regardless of family size. For example, a duplex would consist of two (2) residential equivalent units.

(g) *Service Area.* Means a geographic area delineated by the Village within which the Village provides public facilities.

(h) *Service Standard.* Means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure as specified by the Village of Suamico Village Board.

(3) Public Facilities Needs

Assessment. New public facilities or improvements for which impact fees will be imposed are those which are identified in the Public Facilities Needs Assessment for water and wastewater impact fees reports prepared prior to the adoption of this chapter and any amendments hereto or additional reports that may be amended or adopted in the future. All public facilities needs assessment reports that form the basis of any impact fee imposed by the Village shall be kept on file in the office of the Clerk at least twenty (20) days prior to any public hearing to be held on the creation of this chapter and any amendments. A Class 1 notice under Wis. Stats. Ch. 985 is required prior to any required hearing. All public facilities needs assessment reports shall remain on file in the office of the Clerk for the entire period during which impact fees arising out of a specific report and this chapter are collected prior to expenditure, and such report shall, after expenditure of all impact fees, be maintained as a public record for such time period as required by law.

(4) Impact Fee Revenue Administration.

(a) Revenues from impact fees shall be placed in one (1) or more segregated, interest-bearing accounts and shall be accounted for separately from other Village general and utility funds. Impact fee revenues and interest earned thereon may be expended only for capital costs for which the impact fees were imposed.

(b) Impact fee revenues imposed and collected but not used within seven (7) years after collection to pay the capital costs for which they were imposed shall be refunded along with interest collected on a prorated proportional basis, as determined by the Board, to the current record owner or owners of the property with respect to which the impact fees were imposed. The Village reserves the right to extend the time limit up to three (3) years allowed for extenuating circumstances by Wis. Stats. §66.0617(9)(b) on a needs basis.

(5) Use of Impact Fees. Funds collected from impact fees shall be used solely for the purpose of paying the proportionate costs of providing public facilities that become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project.

(6) Payment of Impact Fee.

(a) *New Construction.*

1. All required impact fees shall be paid one hundred percent (100%) by the developer or property owner fourteen (14) days prior to the issuance of the building permit.

2. All required impact fees for lots or development that does not occur within a plat or a CSM shall be paid one hundred percent (100%) prior to the issuance of a building permit.

(b) *Existing Structures.*

1. Onsite Water Systems. Due to excess capacity built into the water system in order to allow for growth of said water system, including acquisition cost of capital infrastructure from the former Town of Suamico Sanitary District, for current onsite systems (outside of Harbor Lights Lake Subdivision Phases I-VII), at the time that a water extension is awarded to connect property to the Village water system, an impact fee per REU shall be paid in accordance with Section 3.03 (9). For lots or development within the Village that are being constructed using onsite water treatment systems because there is no access to water services, no water impact fee will be imposed until such time as the REU is connected to the water system. At that time, an impact fee will be charged in accordance with Section 3.03 (9).

Notwithstanding the foregoing for onsite systems within Harbor Lights Lake Subdivision Phases I-VII, at the time that a water extension is awarded to connect property to the Village water system, an impact fee equal to twenty-six and seven hundred twelve thousandths percent (26.712%) of the impact fee set forth at Exhibit A shall be paid. For example, if the existing water impact fee at Exhibit A is two thousand dollars (\$2,000) per REU for onsite systems within Harbor Lights Lakes Subdivision, the impact fee would be five hundred thirty-four dollars and twenty-four cents (\$534.24) ($\$2,000 \times 26.712\%$). This fee may be reviewed and adjusted with respect to Harbor Lights Lake Subdivision Phases I-VII in accordance with the recommendation of Village Engineers and Foth & Van Dyke Engineers dated February 3, 2006, the terms of which are incorporated herein.

2. Onsite Wastewater Systems. Notwithstanding any other article herein to the contrary for lots or development within the Village that are being constructed using

onsite wastewater treatment systems because there is no access to wastewater services, no wastewater impact fee will be imposed until such time as the REU is connected to the wastewater system. At that time an impact fee will be charged in accordance with Section 3.03 (8).

(7) Appeals.

(a) The developer or property owner upon whom an impact fee is imposed may contest the amount, collection, or use of an impact fee as specified herein. An appeal to contest either the amount or collection of an impact fee imposed on a developer shall be commenced at any time prior to endorsement of the approval certificate on any subdivision plat or certified survey map by the Clerk, but no later than thirty (30) days from the date of notification of final action approving such plat or survey. An appeal to contest the amount, collection or use of an impact fee may be commenced within thirty (30) days of application for a building permit, if applicable to the particular impact fee. An appeal to contest the use of an impact fee shall be commenced not later than thirty (30) days prior to the award of any public contract for expenditure of the collected fee revenues.

(b) An appeal is commenced by filing a complaint with the Clerk, which complaint shall specify the impact fee amount or collection objected to and the basis for the objection. The appeal shall be scheduled for a public hearing before the Village Utility Commission at its next regular meeting. The Commission shall take additional evidence and testimony on the matter, including reports from Village staff and shall make its recommendation to the Board based upon the standards set forth in Wis. Stats. §66.0617(6). The Board shall consider the appeal, review the record made before the Village Utility Commission and the recommendation of the Commission, and decide the appeal based upon the standards

for impact fees in Wis. Stats. §66.0617. The decision of the Village Board is final.

(8) Wastewater Impact Fees.

(a) The wastewater impact fees to be paid are set forth on the attached Exhibit A which is fully incorporated herein and which has been calculated and updated pursuant to the public facilities needs assessment dated August 30, 2004 previously set forth and referenced.

(b) These fees shall be increased on April 1 of each year by the percentage increase in the Engineering News Record Construction Cost Index (ENR) from the previous calendar year to the current calendar year. In the event there is a decrease in the ENR Construction Cost Index, the previous year's impact fee shall remain unchanged.

(c) These impact fees shall be collected until all capital costs associated with specified projects in the Public Facilities Needs Assessment for Water and Wastewater Impact Fees report have been addressed consistent with the requirements of Section 3.03 (4) (b).

(9) Water Impact Fees.

(a) The water impact fees to be paid are set forth on the attached Exhibit A which is fully incorporated herein and which has been calculated and updated pursuant to the public facilities needs assessment dated August 30, 2004 previously set forth and referenced.

(b) These fees shall be increased on April 1 of each year by the percentage increase in the Engineering News Record Construction Cost Index (ENR) from the previous calendar year to the current calendar year. In the event there is a decrease in the ENR Construction Cost Index, the previous year's impact fee shall remain unchanged.

(c) These impact fees shall be collected until all capital costs associated with specified projects in the Public Facilities

Needs Assessment for Water and Wastewater Impact Fees report have been addressed consistent with the requirements of Section 3.03 (4) (b).

(10) Penalties.

(a) All impact fees must be paid in a timely manner in accordance with this ordinance. If fees remain unpaid beyond the time requirements as set forth herein, any unpaid fees shall become a lien upon the real estate parcel upon which the fee is imposed. Unpaid fees shall accrue interest at the rate of eighteen percent (18%) per annum as of the fee due date. If for any reason a building permit is issued to a subject parcel without the payment of an impact fee as required within this ordinance, the Village reserves the right to withhold any additional permits for the subject parcel including occupancy permits or plumbing permits until such time as the impact fees and accrued interest are paid in full. This penalty provision may be enforced through the Village Municipal Court pursuant to Chapter 25 of the Village Municipal Code. Enforcement penalties through municipal or circuit court shall include the costs of collection and/or prosecution costs incurred by the Village.

3.04 BUDGET.

(1) Proposed Budget Due November 15. Annually on or before September 15, the Village Administrator shall commence preparation of the budget for the ensuing calendar year. The Village Administrator shall work with the various Village officials to construct a proposed budget document to be submitted to the Village Board on or before November 15 of each year.

(2) Annual Expenditures and Expenses. The budget document shall be prepared in accordance with Wis. Stats. §65.90 and shall include all funds expecting to incur expenditures/expenses in the ensuing calendar year. The budget

document shall also include the following information:

(a) A summary by fund of all revenues (by source) and expenditures/expenses (categorized by function), including debt service requirements, for the ensuing calendar year and corresponding items for the current year (estimated or actual through at least the first eight (8) months) and last preceding year.

(b) The formal budget shall be adopted at the fund level with revenues and expenditures adopted at their functional level (not by line item) similar to the budget summary required by Wis. Stats. 65.90(3)(b).

(c) An itemization of all accounts rolled into each functional level adopted shall be included in the final budget document provided to the Village Board and department heads after formal adoption of the budget occurs.

(d) Such other information as may be required by the Village Board.

(3) Budget Summary Contents. The Village Administrator shall prepare a summary of the budget and shall publish the notice required under Wis. Stats. 65.90(3)(a). Pursuant to Wis. Stats. 65.90(3)(b), the budget summary shall include the following:

(a) All revenues by major revenue source.

(b) All expenditures by major expenditure category.

(c) All financing sources and uses not included under Subsections (a) and (b) of this section.

(d) All beginning and year-end fund balances.

(4) Notice: Public Hearing. A public hearing shall be held after submission of the proposed budget by the Village Administrator to the Village Board subject to a Class 1 notice being published at least fifteen (15) days prior to such hearing. The

hearing will allow any resident or taxpayer of the Village to have an opportunity to be heard on the proposed budget.

(5) Resolution Adopting Appropriations and Tax Levies.

Following the public hearing, the Village Board shall have the right to discuss, modify, or alter in any way the budget presented by the Village Administrator before formal adoption of the budget document. A formal resolution adopting the budget appropriations and resulting tax levies will be adopted by the Village Board.

(6) Transfer of an Appropriation to Other Purpose; Notice. The Village Board may, pursuant to Wis. Stats. 65.90(5)(a), by a two-thirds (2/3) vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within ten (10) days thereafter in the official Village newspaper.

(7) Funds Drawn from Village Treasury. No money shall be drawn from the treasury of the Village, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such resolution when charged as authorized by Section 3.03(5). Each fund that derives a surplus of revenues over expenditures/expenses shall maintain such surplus within the fund unless the Village Board authorizes a transfer of funds.

3.05 CLAIMS, INVOICES, OR OTHER ASSERTIONS.

(1) Payment Procedures. All financial claims against the Village shall be approved following Wis. Stats. 66.0609. Claims, invoices, or other assertions made within the annual approved budget by authorized employees of the Village shall be reviewed by the manager of the initiating department. These purchases shall follow the purchasing policy as outlined in the Village's

operational policy manual. The manager shall then assign the appropriate account number based on the annual adopted budget, sign and date the claim document indicating the item or service has been actually supplied or rendered and that the claim is just and valid pursuant to law. The manager must then forward the approved claim to the Finance Department for payment. The Finance Department shall review the assigned account number for accuracy and may make any necessary changes to appropriately record the expenditure per the adopted budget.

Department managers must review with the Village Administrator any requests to deviate from their approved budgets. Village Board approval may be necessary for such situations and will be determined by the Village Administrator if this may be the case.

All checks cut for the purpose of paying such claims shall be countersigned by the Clerk (or his or her deputy) and the Treasurer (or his or her deputy) or the Village Administrator. One of these signatures may be made by electronic means or signature stamp with permission of that individual. This electronic signature or signature stamp must be stored in a secure environment under the responsibility of the Village Clerk.

All disbursements of Village payroll shall be issued by automated clearing house, direct deposit, or similar method as technologies change. All employees shall be required to provide the necessary information to the Village in order to be credited into their designated bank, credit union, or related organization account.

(2) Reporting Requirements for Claims. A summary of the claims approved for payment (excluding payroll claims) shall be submitted by the Village Treasurer to the Village Board for their approval not less than monthly showing the date paid, name

of claimant, purpose for claim, and amount paid. Payroll claims may be listed as a lump sum distribution amount on said monthly report with payroll taxes being reported as lump sum amounts split by their corresponding tax category.

(3) Annual Audit Required. A detailed annual audit of the Village's financial transactions and accounts shall be performed by a certified public accountant from the firm chosen by the Village Board as the Village's auditor. The Village's auditor shall present the audit findings to the Village Board once per year after completion of the previous year's audit.

3.06 DEPOSITS; RECEIPTING.

Pursuant to Wis. Stats. 61.26(3), the Village Treasurer shall deposit all funds received into the public depositories designated by the Village Board. Cash receipting and deposit procedures shall be maintained in the Village's operational policy manual. The Treasurer may utilize automated clearinghouse, direct payments, or similar technologies for accepting payments for any and all Village business including the sewer utility, stormwater utility, water utility, and any other utility created by the Village Board.

3.07 FINANCIAL REPORTING.

The Village shall prepare annual finance reports in accordance with governmental accounting standards. The annual financial report shall be audited by an independent certified public accountant. The annual report shall strive to meet all the standards of the Government Finance Officer's Association of the United States and Canada in preparing a comprehensive annual financial report.

3.99 PENALTY, SEVERABILITY, AND ENFORCEMENT.

(1) Penalty. Any person who violates, or knowingly allows or permits any violation of, any provision of this ordinance, shall be subject to a forfeiture of not less than twenty-five dollars (\$25) and not more than two thousand five hundred dollars (\$2,500) per violation. Failure or refusal to pay forfeiture may result in imprisonment for a period of not more than ninety (90) days for each offense. A separate offense and violation shall be deemed committed on each day on which a violation occurs or continues.

(2) Severability. If a court of competent jurisdiction deems any provision of this ordinance invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions of the same. The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a decision of a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the court's decision, portions remaining in the ordinance shall retain the full force and effect thereof.

(3) Enforcement. Enforcement of this chapter shall be the responsibility of the Board or its designee, and/or Police Department.

Village of Suamico

Chapter 3

Ordinance 2008-03 Repealing and Recreating Section 3.02

Adopted 3-3-08

Ordinance 2009-25 Recreating Impact Fee Ordinance for Water and Sewer

Adopted 12-7-09

Ordinance 2010-15 Amending Chapter 3, Adding Sections 3.03, 3.04, 3.05, and 3.06

Adopted 6-21-10

Ordinance 2012-01 Repealing and Recreating 3.01(2) Tax Imposed

Adopted 2-20-12

Ordinance 2014-04 Amending Chapter 3.02 (18) (e) TID #1 Assessment Policy

Adopted 8-18-14