

CHAPTER 3

FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

- (1) Aggregate Tax Stated on Roll. Pursuant to Sec. 70.65(2), Wis. Stats., the Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.
- (2) Rates Stamped on Receipts. Pursuant to Sec. 74.08(1), Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes. The aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the treasurer. The treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes.
- (3) Penalty for Nonpayment of Personal Property Taxes. Pursuant to the authority of Section 74.80(2), Wis. Stats., a penalty of 0.5 percent per month or fraction of a month, in addition to the interest prescribed in Section 74.80(1), Wis. Stats., shall be charged on all overdue or delinquent personal property taxes retained for collection by the City or eventually charged back to the City by the County for purposes of collection under 74.31, Wis. Stats.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED

- (1) Bond Eliminated. The City elects not to give the bond on the treasurer provided for by Sec. 70.67(1), Wis. Stats.
- (2) City Liable for Default of Treasurer. Pursuant to Sec. 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the treasurer shall fail to do so, all state and county taxes required by law to be paid by such treasurer to the county treasurer.

3.03 BUDGET

- (1) Departmental Estimates. On or before August 15, each officer, department and committee shall file an itemized budget request, detailing any changes from prior year revenues and expenditures.
- (2) City Administrator to Prepare.
 - (a) Budget to Include. The City Administrator shall prepare and submit to the Finance Committee a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
 - (1) All existing indebtedness and all anticipated revenue from all sources during the ensuing year.
 - (2) All proposed appropriations for each department, activity, and reserve account during the ensuing year.
 - (3) All actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six (6) months of the current year, and estimated revenues and expenditures for the balance of the current year.
 - (4) By fund, all anticipated unexpended or unappropriated balances and surpluses.
 - (5) Estimated personnel cost schedule for each department and position in the city.
 - (6) Such other information as may be required by the Council.
 - (b) The Finance Committee shall review the budget with each department head and shall forward a final version of the budget to the City Council for public hearing.

3.03 Budget

- (3) Hearing. A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class I notice, under Chapter 985 of the Wisconsin Statutes, in the official city newspaper at least fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City of Reedsburg shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

3.04 TRANSFER OF APPROPRIATIONS

The amounts of the various appropriations and the purposes of such appropriations stated in such budget, after any alterations therein made pursuant to the hearing required by this section, shall not be changed thereafter unless authorized by a vote of two-thirds (2/3) of the entire membership of the Council. Notice of such transfer shall be given a Class I notice thereof, pursuant to Chapter 385, Wisconsin Statutes, within ten (10) days thereafter in the official City newspaper.

3.05 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS

No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Sec. 3.04 of this chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will rent year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.06 DESTRUCTION OF PUBLIC RECORDS

- (1) Financial Records. Officers may destroy the following non-utility records under their jurisdiction after the completion of an audit by the department of state audit or an auditor licensed under Chapter 135, Wis. Stats., but not less than 7 years after payment of receipt of the sum involved in the applicable transaction:
 - (a) Bank Statements, Deposit books, slips and stubs.
 - (b) Bonds and coupons after maturity.
 - (c) Canceled checks, duplicates and check stubs.
 - (d) License and permit applications, stubs and duplicates.
 - (e) Payroll and other time and employment records of personnel included under the Wisconsin Retirement Fund.
 - (f) Receipt funds.
 - (g) Special assessment records.
 - (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (2) Utility Records. Officers may destroy the following records of municipal utilities subject to regulation by the state public service commission and after an audit as provided above, but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

3.06 Destruction of Public Records

- (a) Water, sewer, electrical stubs and receipts of current billings.
 - (b) Customers' ledgers.
 - (c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
 - (d) Other utility records after 7 years with the written approval of the state Public Service Commission.
- (3) Other Records. Officers are empowered to destroy the following records, but not less than 7 years after the record was effective:
- (a) Assessment rolls and related records, including the Board of Review minutes.
 - (b) Contracts and papers relating thereto.
 - (c) Correspondence and communications.
 - (d) Financial reports other than annual financial reports.
 - (e) Insurance Policies.
 - (f) Justice Dockets.
 - (g) Oaths of Office.
 - (h) Report of Boards, Commissions, Committees, and Officials duplicated in the official minutes.
 - (i) Resolutions and petitions.
 - (j) Voter record cards.
- (4) Notice Required. Prior to the destruction of any public record described above, at least 60 days' notice shall be given the State Historical Society.

3.07 ISSUANCE OF CHECKS WITH FACSIMILE SIGNATURE

It shall be lawful for the checks issued by the City of Reedsburg and its Utility Commission to be signed by facsimile signature by the Mayor and the President of the Utility Commission of said City.

3.08 COLLECTION OF DELINQUENT CHARGES

- (1) Authority. This code section authorizes the use of the procedures under Wis. Stat. sec. 66.0809(3) for the collection of arrearages for electric service provided by the Reedsburg Utility Commission. *(Rev. 11-26-01)*
- (2) Procedure. *(Rev. 11-26-01)*
- (a) On October 15 in each year, notice shall be given to the owner or occupant of all lots or parcels of real estate to which utility services have been furnished prior to October 1 by the Reedsburg Utility Commission and payment for which is owing and in arrears at the time of giving the notice.
 - (b) The notice shall be given by the Reedsburg Utility Commission.
 - (c) The notice shall be in writing and shall state:
 - 1. the amount of arrears, including any penalty assessed pursuant to the rules of the utility.
 - 2. that, unless the amount is paid by November 1, a penalty of 10% of the amount of arrears will be added; and,
 - 3. that, unless the arrears, with any added penalty, are paid by November 15, the arrears and penalty will be levied as a tax against the lot or parcel of real estate to which the utility service is furnished and for which payment is delinquent.
 - (d) The notice may be served by delivery to either the owner or occupant, personally; or, by letter addressed to the owner or occupant at the post office address of the lot or parcel of real estate.

3.08 Collection of Delinquent Charges

- (e) On November 16, the Reedsburg Utility Commission shall certify and file with the Clerk a list of all lots or parcels of real estate, giving the legal description for which notice of arrears was given and for which arrears remain unpaid, stating the amount of arrears and penalty.
- (f) Each delinquent amount, including the penalty, becomes a lien upon the lot or parcel of real estate to which the utility service was furnished and payment for which is delinquent; and, the Clerk shall insert the delinquent amount and penalty as a tax against the lot or parcel of real estate.
- (g) All proceeds in relation to the collection of general property taxes and to the return and sale of property for delinquent taxes apply to the tax if it is not paid within the time required by law for payment of taxes upon real estate.
- (h) If an arrearage is for utility service, furnished and metered by the Utility Commission directly to a mobile home unit in a licensed mobile home park, the notice shall be given to the owner of the mobile home unit; and, the delinquent amount becomes a lien on the mobile home unit rather than on the parcel of real estate on which the mobile home is located. A lien on a mobile home unit may be enforced using the procedures under Wis. Stat. sec. 779.48(2).

3.09 ROOM TAX

- (1) Six (6%) Percent Tax. Pursuant to Wis. Stat. sec, 66.0615, a tax is hereby imposed on the privilege and services of furnishings, at retail, of rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall not be subject to the selective sales tax imposed by Wis. Stat. sec. 77.52(2)(a)1, and may no be imposed upon sales to the federal government and persons listed under Wis. Stat. 77.54 (a). This rate shall be effective as of July 1, 2013. (Rev. 03-25-13)
- (2) Application of Proceeds. The proceeds of the tax, when collected, less all collection expenses, shall be assigned to the general fund and dispersed as provided by State law.
- (3) Tax Paid and Returns Filed Quarterly. The tax imposed shall be paid for each calendar quarter and shall be due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from the retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Treasurer deems necessary.
- (4) Annual Return Required. Every person required by Sub-section (3) to file a quarterly return shall, with the first return filed, elect to file an annual calendar year or fiscal year return. The annual return shall be filed within thirty (30) days of the close of each calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the Treasurer requires. The annual returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath.
- (5) Extension of Time to File Return on Showing of Good Cause. The Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date.
- (6) Treasurer to Administer. The provisions of this section shall be administered by the Treasurer and the Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes.

3.09 Room Tax

- (7) Permit Required. Every person furnishing rooms or lodging under Subsection (1) shall file with the Treasurer an application for a permit for each place of business. The application shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of 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 authorized to act on behalf of the owner.
- (8) Treasurer to Issue Permit. After compliance with Sub-section (7) and Subsection (17) by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displaced at the place for which issued.
- (9) Appeal of Room Tax. Any person who shall dispute the amount of tax levied by this ordinance may file a petition with the Treasurer setting forth the basis for the dispute of the tax. The merits of such dispute shall be determined by the Board of Review. As a condition to filing a petition, the taxes under protest shall first be paid in full. Any such tax wrongfully assessed, shall be refunded to the payer.
- (10) Procedure Where Business is Sold. If a person liable for a tax under this section sells the business or terminates the business, the successors or assigns thereof shall withhold from the purchase price a sum sufficient to cover the room tax until the Seller produces a receipt from the Treasurer that the tax has been fully paid or a certificate that no tax is due. Any purchaser who fails to withhold the room tax from the purchase price as required herein, shall be personally liable for payment of the amount required to be withheld.
- (11) Office Audit. The Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this subsection. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession. One or more such office audit determinations may be made by the Treasurer as deemed necessary.
- (12) Field Audit. The Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Treasurer's possession. The Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that person or of another person.
- (13) Failure to File Returns, Estimate by Treasurer, Penalty. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under Subsection (1). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Treasurer's possession or which may come into the Treasurer's possession. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum a penalty equal to ten percent (10%) thereof. One or more such determinations may be made for one or more periods.
- (14) Interest Charge on Unpaid Tax. All unpaid taxes under this ordinance shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Treasurer. All refunded taxes shall bear interest at twelve percent (12%) per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, no interest shall be paid thereon.

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- (15) Delinquent Returns, Late Filing Fee. Delinquent tax returns shall be subject to a Ten Dollar (\$10.00) late filing fee. The tax imposed by this section shall become delinquent if not paid:
- (A) In the case of a timely filed return, 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.
 - (B) In the case of no return filed, or a return filed late, by the due date of the return.
- (16) Added Penalty. If due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent of either case to defeat or evade the tax imposed by this section, a penalty of twenty-five percent (25%) shall be added to the tax required to be paid, exclusive of interest and other penalties.
- (17) Records 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.
- (18) Confidentiality of Returns.
- (a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following and no others:
 - (1) The person who filed the return.
 - (2) Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 - (3) Officers, agents or employees of the City as may be necessary to enforce collection.
- (19) Penalty. Any person subject to the tax imposed by this section who fails to obtain a permit as required in Subsection (7) or who fails or refuses to permit the Treasurer to inspect his/her state sales tax records, or who fails to file a tax return, or who violates any other provision of this section shall, in addition to all other penalties provided herein, be subject to a forfeiture as provided by □25.04 of this
Dollars (\$100.00) nor more than Two Hundred Fifty Dollars (\$250.00) together with assessed costs for each day of violation and/or section violated. Each day, or portion thereof, that a violation continues shall be deemed a separate offense.

3.10 IMPACT FEES FOR CAPITAL PROJECTS (rev. 04-14-03)

- (1) Purpose Pursuant to the authority of Wis. Stat. sec. 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 new development to finance the capital costs of acquiring, establishing, upgrading, expanding, and constructing public facilities which are necessary to accommodate land development. This chapter is intended to assure that new development bears an appropriate share of the cost of capital expenditures necessary to provide public facilities within the City of Reedsburg and its service areas as they are required to serve the needs arising out of land development.
- (2) Definitions In this section:
- (A) *Building permit* shall mean the permit required for new construction, additions and improvements pursuant to section 14.06(1) of the City code. The term building permit, as used herein, shall not be deemed to include permits required for remodeling, rehabilitation, or other improvements to an existing structure or rebuilding a damaged or destroyed structure, provided there is no increase in the number of dwelling units resulting therefrom.

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- (B) *Capital budget* means a separate budget dedicated to financing capital improvements.
- (C) *Capital costs* means the costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless such costs relate directly to the public improvement for which the impact fees were imposed actually exceed 10% of the capital costs. “*Capital costs*” does not include other noncapital costs to construct, expand or improve public facilities or the costs of equipment to construct, expand or improve public facilities.
- (D) *Capital improvements* means public facilities that are treated as capitalized expenses according to generally accepted accounting principles and does not include costs associated with the operation, administration, maintenance, nor replacement of capital improvements, nor does it include administrative facilities.
- (E) *Capital improvement plan* shall be a part of the comprehensive plan, which:
 1. Contains an aggregation of sites into development sub-areas with development potential that would create the need for new capital improvements.
 2. Includes standards for level of service for the capital facilities and infrastructure to be fully or partially funded with impact fees.
 3. Sets forth proposed sub-area project lists, cost estimates, and funding sources; and
- (F) *Capital improvement program* means the officially adopted schedule of capital improvements setting forth the year or month in which they will be undertaken, the time and cost of construction, and other necessary features.
- (G) *Comprehensive Plan* means the official land use plan of the City of Reedsburg.
- (H) *Development* shall mean any man-made change to improved or unimproved real property, the use of any principal structure or land or any other activity that requires a change in water meter size, or the installation of a new water meter and/or the issuance of a building permit.
- (I) *Development sub-areas* shall mean geographically defined areas of the City that have been designated in the comprehensive plan or impact fee needs assessment as areas in which development potential may create the need for capital improvements programs to be funded by impact fees.
- (J) *Dwelling unit* shall mean one or more rooms designed as a residential occupancy area by not more than one family or group for living and sleeping purposes.
- (K) *Impact fee* shall mean any charge, fee, or assessment levied pursuant to this ordinance when any portion of the revenues collected is intended to fund any portion of the costs of capital improvements or any public facilities and shall be assessed at the issuance of a building permit.
- (L) *Impact fee coefficient* shall mean the charge per dwelling unit calculated by dividing total public facility costs by total number of dwelling units as projected by the most current water system needs assessment.
- (M) *Land development* means the construction or modification of improvements to real property that creates additional residential dwelling units within the City or its service areas or that results in nonresidential uses that create a need for new, expanded or improved public facilities within the City or its service areas. Land development also includes construction or modification of improvements to real property that creates the need for an additional water meter or an upgrade in water meter size.
- (N) *Multi-family* means any residential dwelling with more than two single-family dwellings.
- (O) *Needs Assessment* means the assessment of needs required to identify public facility costs for the purpose of calculating impact fees as defined by Wis. Stat. sec. 66.0617.
- (P) *Public facilities* for purposes of this ordinance, as defined in Wis. Stat. sec. 66.55, means facilities for facilities for pumping, storing, treating and distributing water and parks owned and maintained by the City.

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- (Q) *Residential Equivalent Unit (REU)* means a unit of measure for water impact fees equivalent to one residential dwelling unit. For purposes of this ordinance, one residential equivalent is considered equal to the basic residential water meter size of 5/8" or 3/4".
- (R) *Residential Development* means any development approved by the local government for residential use.
- (S) *Site* means the land on which development takes place.
- (T) *Service area* means a geographic area delineated by the City Council within which the City provides or will provide facilities.
- (U) *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 City Council.
- (V) *Subdivision* shall mean a plat, certified survey map, or other method used to divide a parcel of property into two or more separate parcels or lots.
- (W) *Water utility* means the Water Utility of the Reedsburg Utility Commission of the City of Reedsburg.
- (X) *Zoning districts* are those areas designated in the zoning ordinance as being reserved for specific land uses, subject to development and use regulations specified in the ordinance.
- (Y) *Zoning ordinance* means the official adopted zoning map and text regulating all development and land use in the City of Reedsburg.

(3) Impact Fees for Water Utilities

- (A) The impact fees for water utilities to be paid at the time of issuance of a building permit are:

METER SIZE	EQUIVALENCY	IMPACT FEE
5/8" & 3/4" Multi family	0.75	\$663.00
5/8" & 3/4"	1	\$884.00
1"	2.5	\$2,211.00
1-1/2"	5	\$4,421.00
2"	8	\$7,074.00
3"	15	\$13,264.00
4"	25	\$22,106.00
6"	50	\$44,212.00
8" or larger	80	\$70,740.00

(4) Exemptions for Water Utilities Impact Fees

- (A) An impact fee will not be required in the following cases:
 1. Alterations or expansion of an existing building where no additional or larger water meter connections are requested.
 2. The replacement of a building or structure with a new building or structure of the same size and use where no additional or larger water and/or sewer connections are requested and where the use is not changed.
- (B) A change in water meter size shall not be exempted from payment of the impact fee; however, a credit shall be given for the current impact fee on the old meter size. For example, at the time of an application for a change from a 5/8" meter to a 1" meter, the impact fee would equal the current impact fee for a 1" meter less the current impact fee for a 5/8" meter.
- (C) No impact fee shall be required, nor credited, for a change in water meter size that results in a decrease in meter size.
- (D) Any claim for exemption must be made no later than the time of application for a building permit. Any claim not so made shall be deemed waived.

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- (5) Impact Fees for Park Facilities
 - (A) Impact fees for park facilities imposed pursuant to this ordinance shall be due and payable at the time of issuance of a building permit for new construction of a residential dwelling.
 - (B) Impact fee for dwelling units shall be \$800 for a single unit and \$800 for the first unit and \$600 for each additional unit if the building permit is for two or a greater number of dwelling units.
- (6) Payment of Impact Fees
 - (A) All required impact fees shall be paid in full by separate check at the time of issuance of a building permit with a new water meter or change in water meter size and/or a new dwelling unit. Impact fee payments shall be assumed to be the responsibility of the owner of record at the time of building permit issuance.
- (7) Needs Assessment
 - (A) The basis for the imposition of impact fees is the Park Facilities Needs Assessment Report and its attachments as outlined in the needs assessment prepared by the *Vierbicher Associates* and the Water System Report on Impact Fees prepared by *Virchow, Krause & Company, LLP* in November 2001, both of which are on file in the office of the City Clerk of the City of Reedsburg. Park impact fees shall be used generally for athletic fields fencing, back stops, parks, park shelters, picnic tables, bleachers, restrooms, concession stands, bike and walking paths, boat ramps, playground equipment and related public improvements of parks. Water impact fees shall be used for water towers, reservoirs, pump stations, wells and equipment, lift stations, water mains and related public improvement of the Water Utility. (Rev. 3-10-08)
- (8) Use of Impact Fees
 - (A) Funds collected from impact fees shall be used solely for the purpose of paying the proportionate costs of providing public facilities that may 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, to reimburse the City or Utility for advances of other funds or reserves, and such other purposes consistent with Wis. Stat. sec. 66.0617 which are recorded and approved by the Common Council.
 - (B) The City may issue bonds, revenue certificates, and other obligations of indebtedness in such manner and subject to such limitations as may be provided by law in furtherance of the provision of capital improvement projects. Funds pledged toward retirement of bonds, revenue certificates, or other obligations of indebtedness for such projects may include impact fees and other City revenues as may be allowed by the Council. Impact fees paid pursuant to this ordinance, however, shall be restricted to use solely and exclusively for financing directly or as a pledge against bonds, revenue certificates, and other obligations of indebtedness for the cost of capital improvements as specified herein.
 - (C) These impact fees shall be collected until the capital costs associated with the projects specified in the Park Facilities Needs Assessment Report or the Water System Report on Impact Fees, as amended from time to time, have been incurred and satisfied unless such time period exceeds fifteen (15) years beyond projected commencement of projects or twenty (20) years beyond projected satisfaction of indebtedness of the specified projects for which these impact fees are imposed.
- (9) Refunds of Fees (Rev. 3-10-08)
 - (A) With regard to impact fees collected after April 10, 2006, that are collected by the City within seven (7) years of the effective date of this ordinance, but are not used within ten (10) years after the effective date of this ordinance to pay capital costs for which they were imposed, shall be refunded to the current owner of the property with respect to

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which the impact fees were imposed along with any interest that has accumulated thereon.

- (B) The ten (10) year time limit for using impact fees may be extended for three (3) years if the City adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the ten (10) year limit, it needs an additional three (3) years to use the impact fees that were collected. The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this paragraph.
 - (C) An impact fee that was collected before January 1, 2003, must be used for the purpose for which it was imposed not later than December 31, 2012. Any such fee that is not used by the date shall be refunded to the current property owner of the property with respect to which the impact fee was imposed, along with any interest, which has accumulated.
 - (D) An impact fee that is collected after December 31, 2002, and before April 11, 2006, must be used for the purpose for which it was imposed not later than the first day of the 120th month beginning after the date on which the fee was collected. Any such fee that is not used by that date shall be refunded to the current owner of the property with respect to which the impact fee was imposed, along with any interest that has accumulated.
 - (E) With regard to an impact fee that is collected after April 10, 2006, and is collected more than seven (7) years after the effective date of the ordinance, such impact fees shall be used within a reasonable period of time after they are collected to pay the capital costs for which they were imposed, or they shall be refunded to the current owner of the property with respect to which the impact fees were imposed, along with any interest that has accumulated.
 - (F) The current owner of property on which an impact fee has been paid may apply for a refund of such fee if: (a) the building permit for which the impact fee has been paid has lapsed for non-commencement of construction, or (b) the project for which a building permit has been issued has been altered resulting in a decrease in the amount of the impact fee due.
 - (G) A petition for refund must be filed within one (1) year of the event giving rise to the right to claim a refund.
 - (H) The petition for refund must be submitted to the City for a park facilities impact fee refund and or the Reedsburg Utility Commission for a water utilities impact fee refund.
 - (I) Within one month of the date of receipt of a petition for refund, the City or the Utility Commission must provide the petitioner, in writing, with a decision on the refund request including the reasons for the decision. If a refund is due petitioner, the refund shall be paid at the time of notifying the petitioner of the decision.
- (10) Appeals The payment of an impact fee imposed under this section as a condition of a building permit may be contested as to the amount, collection or use of the impact fee:
- (A) To the Utility Commission for an appeal of a water utility impact fee, provided that the applicant files a written notice of appeal with the Utility Manager's office within fifteen (15) days of the approval by the building inspector of an application for a building permit upon which the impact fee is imposed. Such notice of appeal shall be entitled "Notice of Appeal of Impact Fee" and shall state the applicant's name, address, telephone number, address (if available) and legal description of the land development upon which the impact fee is imposed, and a statement of the nature of and reasons for the appeal. The Utility Manager shall schedule the appeal for consideration by the Utility Commission at the next regular meeting of the Commission and shall notify the applicant of the time, date and place of such meeting in writing by regular mail, deposited in the mail no later than at least three (3) days before the date of such meeting. Upon review of such appeal, the Commission may adjust the amount, collection or use of the impact fee upon just and reasonable cause shown.

3.10 Impact Fees for Capital Projects

- (B) To the Council for an appeal of a park facilities impact fee, provided that a notice of appeal is filed with the City Clerk's office within fifteen (15) days of the approval by the building inspector of an application for a building permit upon which the impact fee has been imposed. Such notice of appeal shall be entitled "Notice of Appeal of Impact Fee" and shall state the applicant's name, address, telephone number, address (if available) and legal description of the land development upon which the impact fee is imposed, and a statement of the nature of and reasons for the appeal. The City Clerk shall schedule the appeal for consideration by the Council at the next regular meeting of the Council and shall notify the applicant of the time, date and place of such meeting in writing by regular mail, deposited in the mail no later than at least three (3) days before the date of such meeting. Upon review of such appeal, the Council may adjust the amount, collection or use of the impact fee upon just and reasonable cause shown.

(11) Credits

- (A) A property owner may elect to construct a capital improvement (or donate land in lieu thereof) listed in the needs assessment or capital improvement plan. If the property owner elects to make such improvement, the property owner must enter into an agreement with the City prior to issuance of any building permit. The agreement must establish the estimated cost of the improvement, the schedule for initiation and completion of the improvement, a requirement that the improvement be completed to City standards, and such other terms and conditions as deemed necessary by the City. The City must review the improvement plan, verify costs and time schedules, determine if the improvement is an eligible improvement, and determine the amount of the applicable credit for such improvement to be applied to the otherwise applicable impact fee prior to issuance of any building permit. In no event may the City provide a refund for a credit that is greater than the applicable impact fee.
- (B) No credit shall be given for the construction of local on-site facilities required by zoning, subdivision, or other city regulations.

(12) Administration of Impact Fees

- (A) Upon receipt of impact fees, the City Clerk/Treasurer or the Utility Manager, as applicable, shall be responsible for placement of such funds into separate accounts as hereinafter specified. All such funds shall be deposited in interest-bearing accounts in a bank authorized to receive deposits of City or Utility funds, as applicable. Interest earned by each account shall be credited to that account and shall be used solely for the purposes specified for funds of such account.
- (B) The City Clerk/Treasurer or Utility Manager shall maintain and keep accurate financial records for each such account that shall show the source and disbursement of all revenues; that shall account for all monies received; that shall ensure that the disbursement of funds from each account shall be used for projects in the capital improvements program for the particular development subarea or for city-wide capital improvements, as specified in the program; and that shall provide an annual report for each impact fee account showing the source and amount of all funds collected and the projects that were funded.
- (C) The City shall annually, in conjunction with the annual capital budget and capital improvements plan adoption processes, review the development potential of the subarea and the capital improvements plan and make such modifications as are deemed necessary as a result of (a) development occurring in the prior year; (b) capital improvements actually constructed; (c) changing facility needs; (d) inflation; (e) revised cost estimates for capital improvements; (f) changes in the availability of other funding sources applicable to public facility projects; and (g) such other factors as may be relevant.

3.10 Impact Fees for Capital Projects

Modifications to the development potential, the capital improvements program, and the impact fees shall be recommended for adoption prior to November 1st of each year and shall be effective on January 1st.

(13) Effect of Impact Fee on Zoning and Subdivision Regulations

(A) This ordinance shall not affect, in any manner, the permissible use of property, density of development, design and improvement standards and requirements, or any other aspect of the development of land or provision of capital improvements subject to the zoning and subdivision regulations or other regulations of the City, which shall be operative and remain in full force and effect without limitation with respect to all such development.

(14) Impact Fee as Additional and Supplemental Requirement

(A) The impact fee is additional and supplemental to, and not in substitution of, any other requirements imposed by the City on the development of land or the issuance of building permits. It is intended to be consistent with and to further the objectives and policies of the comprehensive plan, the capital improvements plan, the outdoor recreation plan, and other City policies, ordinances, and resolutions by which the City seeks to ensure the provision of public facilities in conjunction with the development of land. In no event shall a property owner be obligated to pay for capital improvements in an amount in excess of the amount calculated pursuant to this ordinance; provided however, that a property owner may be required to pay, pursuant to City ordinances, regulations, or policies, for other capital improvements in addition to the impact fee for capital improvements as specified herein.