

**TITLE 3**  
Finance and Public Records

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

**CHAPTER 1**  
Finance

- 3-1-1 Preparation of Tax Roll and Tax Collections
- 3-1-2 Duplicate Treasurer's Bond Eliminated
- 3-1-3 Village Budget
- 3-1-4 Changes in Budget
- 3-1-5 Village Funds to Be Spent in Accordance with Appropriation
- 3-1-6 Fiscal Year
- 3-1-7 Public Depositories
- 3-1-8 Claims Against Village
- 3-1-9 Temporary Investment of Funds Not Immediately Needed
- 3-1-10 Receiving Money; Receipt for Same
- 3-1-11 Statement of Real Property Status
- 3-1-12 Bidding Procedures
- 3-1-13 Accounts Receivable Billing Procedures
- 3-1-14 Annual Audits
- 3-1-15 Liability of Village for Acts of Agents

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

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

State law Reference: Sections 70.65 and 74.09, Wis. Stats.

**SEC. 3-1-2 DUPLICATE TREASURER'S BOND ELIMINATED**

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

State law Reference: Sec. 70.67, Wis. Stats.

### SEC 3-1-3 VILLAGE BUDGET

- a) **Departmental Estimates.** When requested by the Village Clerk-Treasurer, each officer and committee shall annually file with the Village Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Village Clerk-Treasurer and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- b) **Consideration of Estimates.** The Finance Committee shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- c) **Form of Proposed Budget.**
  1. The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
  2. An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.
  3. An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
  4. All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
  5. Such other information as may be required by the Board and by State law.
- d) **Copies of Budget.** The Village Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the Village Clerk-Treasurer during regular office hours.
- e) **Report and Hearing.**
  1. (1) The Village Board's Finance Committee shall make a report no later than the Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
  2. (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the Village or legally posted at least fifteen (15) days prior to the time of such public hearing
  3. (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be

changed or amended and shall take the same course in the Village Board as other ordinances.

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

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except upon the recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within eight days thereafter in the official Village newspaper.

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

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 appropriation in the adopted budget or when changed as authorized by Section 3-1-4 of this Chapter. At the close of each fiscal year an unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

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

The calendar year shall be the fiscal year.

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

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

The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the Village's deposit.

State law Reference: Sec. 62.12(7), Wis. Stats.

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

- a) **Board to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village Clerk-Treasurer therefore. Every such account shall be itemized. After auditing, the Village Board shall cause to be endorsed by the Clerk-Treasurer, over his hand on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed, if disallowed in part only. The minutes of the proceedings of the Board shall show to whom and for what purpose every such account was allowed and the amount thereof. Every such account or demand allowed in whole or in part shall be filed by the Clerk-Treasurer, and those of each year shall

be consecutively numbered and have endorsed thereon the number of the order issued in payment.

- b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk-Treasurer in time for payment on the regular pay day.

State law Reference: Sec. 61.51, Wis. Stats.

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

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to Sections 66.0603(2) and 219.05, Wis. Stats.

State Law Reference: Sections 66.0603(2) and 219.05, Wis. Stats.

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

- a) The Village Clerk-Treasurer and his deputies shall not receive any money into the treasury from any source except on account of taxes levied and collected during the fiscal year for which they may then be serving, without giving a receipt therefore in the manner specified by the Village Board.
- b) Upon the payment of any money (except for taxes as herein provided), the Village Clerk-Treasurer shall make out a receipt in duplicate for the money so received. The Village Clerk-Treasurer shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village or to the Village Clerk-Treasurer shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.0515, Wis. Stats.

### **SEC. 3-1-11 STATEMENT OF REAL PROPERTY STATUS**

The Village Clerk-Treasurer and his designees are authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding sewer bills, current sewer bills, contemplated improvements, outstanding citations on building code violations, and similar information. Any such information sought shall be provided to the person requesting it on said form. Requests for Statements of Real Property Status shall be made to the Village Clerk-Treasurer a minimum of one (1) business day in advance. There shall be a fee as designated in the Village Rate Schedule for the preparation of a statement of Real Property Status.

### **SEC. 3-1-12 BIDDING PROCEDURES**

- a) **Adoption of City Bidding Procedures.** Pursuant to Section 61.56, Wis. Stats., the Village does hereby provide that as a complete alternative to the requirements of Sections 61.54, 61.55, and 66.0901 of the Wisconsin Statutes and in lieu thereof, that the provisions of Section 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction

over Fifteen Thousand Dollars(\$15,000.00). The authority vested in the Board of Public Works by Section 62.15 of the Wisconsin Statutes shall be exercised by the Village Board or by a committee designated by the Village Board.

- b) **Construction by the Village.** Any class of public construction may be done directly by the Village without submitting the same for bids provided that the same is authorized by a vote of three-fourths (3/4) of all members of the Village Board.

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

### **SEC. 3-1-13 ACCOUNTS RECEIVABLE BILLING PROCEDURES**

Billings by the Village may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one percent (1%) per month or any fraction thereof; until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one percent (1%) of said charges and shall be entered on the tax roll as a special charge, and become a lien upon real estate.

### **SEC. 3-1-14 ANNUAL AUDITS**

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

### **SEC. 3-1-15 LIABILITY OF THE VILLAGE FOR ACTS OF AGENTS**

No agent of the Village of Howards Grove having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the Village or incur any indebtedness for which the Village may become liable without approval of the Board. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Village treasury and not subject to any prior labor claims or material purchase orders at the time when such employment is negotiated or purchase order drawn. The Village Clerk-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

**CHAPTER 2**  
Special Assessments

3-2-1 Village Board May Levy Special Assessments

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

- a) Pursuant to either Sections 66.0627 or 66.0701, Wis. Stats., incorporated herein by reference as amended from time to time, the Village of Howards Grove by resolution of its Village Board may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement.
- b) The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.
- c) To the extent that any special assessment on a lot is based on the linear footage of street frontage, and the street frontage is less than ninety (90) feet as a result of a conditional use or variance granted after January 1, 1998, the special assessment for that lot shall be based on ninety (90) feet of street frontage.

State Law Reference: Sections 66.0703 and 66.0701, Wis. Stats.

**CHAPTER 3**  
Public Records

- 3-3-1 Definitions
- 3-3-2 Duty to Maintain Records
- 3-3-3 Legal Custodian(s)
- 3-3-4 Public Access to Records
- 3-3-5 Access Procedures
- 3-3-6 Limitations on Right to Access
- 3-3-7 Destruction of Records
- 3-3-8 Preservation Through Microfilm

**SEC. 3-3-1 DEFINITIONS**

- a) "Authority" means any of the following Village of Howards Grove entities having custody of a Village record: an office, elected official, agency, board, commission, committee, council, department or public body corporate, and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- b) "Custodian" means that officer, department head, division head, or employee of the Village designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this Section to respond to requests for access to such records.
- c) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.
- d) "Direct Cost" means the actual cost of personnel plus all expenses for paper, copier time, depreciation, and supplies.
- e) "Actual Cost" means the total cost of personnel including wages, fringe benefits, and all other benefits and overhead related to the time spent in search of records.

**SEC. 3-3-2 DUTY TO MAINTAIN RECORDS**

- a) Except as provided under Section 3-3-7, each officer and employee of the Village shall safely keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such of officers or employees.
- b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefore to the officer or employee, who shall file said receipt with

the Village Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and received for by the Village Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

**SEC. 3-3-3 LEGAL CUSTODIAN(S)**

- a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate the Village Clerk-Treasurer to act as the legal custodian.
- b) Unless provided in Subsection (c), the Village Clerk-Treasurer or the Village Clerk-Treasurer's designee shall act as legal custodian for the Village and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Village Board. The following offices or authorities shall have as a legal custodian of records the individual so named.

<u>Authority</u>	<u>Designated Legal Custodian</u>
General Village Records (including Board Records)	Village Clerk-Treasurer
Fire Department	Fire Chief

- c) For every authority not specified in Subsections (a) and (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.
- d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the Village Clerk-Treasurer.
- e) The Village Clerk-Treasurer shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

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

- a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record of provided in Sec. 19.35, Wis. Stats.
- b) Records will be available for inspection and copying during all regular office hours.
- c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least forty-eight (48) hours' advance notice of intent to inspect or copy.
- d) A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record.
- e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- f) A requester shall be charged a fee as indicated on the Village Rate Schedule to defray the cost of copying records.
  - 1. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
  - 2. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio- and video-tapes, shall be charged.
  - 3. If mailing or shipping is necessary, the actual cost thereof shall also be charged.



4. There shall be no charge for locating a record unless the actual cost therefore exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and billed to the requester.
  5. The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
  6. Elected and appointed officials of the Village shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
  7. The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.
- g) Pursuant to Sec. 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display, and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This Subsection does not apply to members of the Village Board.

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

- a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Sec. 19.37, Wis. Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under Section 3-3-4(f). A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefore. If the legal custodian, after conferring with the Village Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his request in a manner which would permit reasonable compliance.
- c) A request for a record may be denied as provided in Section 3-3-6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that, if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under Sec. 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

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

- a) As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection under this Chapter.

1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
  2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;
  3. Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection; and
  4. Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. "Trade secrets" are defined as unpatented, secret, commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- b) As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Section.
- c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the Village Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
  2. Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of current deliberations after a quasi-judicial hearing.
  3. Pursuant to Sec. 19.85(1)(b) and (c), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any Village officer or employee, or the investigation of charges against a Village officer or employee, unless such officer or employee consents to such disclosure.
  4. Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
  5. Pursuant to Sec. 19.85(1)(e), Wis. Stats., records of current deliberations or negotiations on the purchase of Village property, investing of Village funds, or other Village business whenever competitive or bargaining reasons require nondisclosure.
  6. Pursuant to Sec. 19.85(1)(f), Wis. Stats., financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
  7. Pursuant to Sec. 19.85(1)(g), Wis. Stats., communications between legal counsel for the Village and any officer, agent or employee of the Village, when advice is being rendered concerning strategy with respect to current litigation in which the Village or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under Sec. 905.03, Wis. Stats.
  8. Pursuant to Sec. 19.85(1)(h), Wis. Stats., requests for confidential written advice from an ethics board, and records of advice given by such ethics board on such requests.
- d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the Village Attorney prior to releasing any such record and shall follow the guidance of the Village Attorney when separating out the exempt

material. If, in the judgment of the custodian and the Village Attorney, there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

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

- a) Village officers may destroy the following non-utility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Department of Revenue or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven (7) years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stat., and then after such shorter period:
  1. Bank statements, deposit books, slips and stubs.
  2. Bonds and coupons after maturity.
  3. Canceled checks, duplicates and check stubs.
  4. License and permit applications, stubs and duplicates.
  5. Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
  6. Receipt forms.
  7. Special assessment records.
  8. Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- b) Village officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to State Public Service Commission regulations, but not less than seven (7) years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed not less than two (2) years after payment or receipt of the sum involved or the effective date of said record.
  1. Contracts and papers relating thereto.
  2. Excavation permits.
  3. Inspection records.
- c) Village officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven (7) years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to Sec. 16.61(3)(e), Wis. Stats., and then after such a shorter period.
  1. Contracts and papers relating thereto.
  2. Correspondence and communications.
  3. Financial reports other than annual financial reports.
  4. Justice dockets.
  5. Oaths of office.
  6. Reports of boards, commissions, committees and officials duplicated in the Village Board proceedings.
  7. Election notices and proofs of publication.
  8. Canceled voter registration cards.
  9. Official bonds.
  10. Police records other than investigative records.

11. Resolutions and petitions, providing the text of the same appears in the official Village minutes.
- d) Notwithstanding the above provisions appearing in this Section, it is intended hereby that election materials may be destroyed according to lesser time schedules as made and provided in Sec. 7.23, Wis. Stats.
  - e) Unless notice is waived by the State Historical Society, at least sixty (60) days' notice shall be given the State Historical Society prior to the destruction of any record as provided by Sec. 19.21(4)(a), Wis. Stats.
  - f) Any tape recordings of a governmental meeting of the Village may be destroyed, erased or reused no sooner than ninety (90) days after the minutes of the meeting have been approved and posted/published, if the purpose of the recording was to make minutes of the meeting.

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

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

**CHAPTER 4**  
Disposal of Lost, Abandoned and Surplus Property

- 3-4-1 Disposal of Surplus Village Property
- 3-4-2 Lost and Abandoned Property

**SEC. 3-4-1 DISPOSAL OF SURPLUS VILLAGE PROPERTY**

**a) Definitions.**

1. "Surplus Village Property" is that property which is owned by the Village of Howards Grove and which has no further usefulness to the Village. An item of property shall be considered to have no further usefulness when;
  - a. The item or its function has been totally replaced by other Village property and no probable future function exists for it; or
  - b. The Village no longer performs the service for which the item was purchased and no other service can reasonably be provided by the item; or
  - c. The item is no longer able to reliably or economically perform the work required of it.
2. Surplus property as defined in this Chapter shall not include land or buildings but shall include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract. Surplus Village property shall not include property which is obtained by the Village as a result of abandonment or loss by the property's original owner. Surplus Village property shall not include items of property which are traded in for newer items.

**b) Determination of Surplus Village Property.**

1. Whenever an item of Village property is determined to be surplus Village property on the basis that the Village no longer performs the service for which the item was purchased, the Village Board shall determine whether or not the item is surplus Village property.
2. Whenever the fair market value of the item is more than Five Thousand Dollars (\$5,000.00), the Village Board shall determine whether or not the item is surplus Village property.

**c) Disposition of Surplus Village Property.**

1. Whenever the Village Board determines that an item of property is surplus Village property, it shall dispose of such property as it determines.
2. Whenever the fair market value of an item is more than Five Hundred Dollars (\$500.00) and the Village Board has determined, pursuant to the previous Subsection, that the item is surplus Village property, the department head responsible for the items shall dispose of the property by;
  - a. Donation to a nonprofit organization within the Village or to a governmental agency; or
  - b. Public auction; or
  - c. Sale by sealed bid; or
  - d. Negotiated sale.
3. In the event of a public auction or sale by sealed bid, the item will be sold in "as-is" condition to the person submitting the highest bid provided, however, that a lower bid submitted by a nonprofit organization or governmental agency may be accepted by the Village Board. The department head responsible for the item shall determine the time in which the successful bidder must remove the item. In the event the item is not removed within that time, the item shall revert to the city and the amount of the bid shall be forfeited to the Village. In the event no bids are received, the item shall be disposed of as directed by the Village Board.

4. No public auction or awarding of bids shall occur under this Chapter unless a description of the item to be sold and an advance notice of the time and place for such auction or bid submission is first published as a Class 2 notice in the official Village newspaper.
  5. Whenever the fair market value of an item is Five Hundred Dollars (\$500.00) or less and the Village Board has determined, pursuant to the previous Section, that it is surplus Village property, the item shall be either disposed of as set forth in Subsection (c)(2) above or destroyed.
- d) **Determination of Fair Market Values.** Whenever this Chapter requires a determination of the fair market value of an item of property, that determination shall be made by the department head responsible for the property, whose decision shall be final.
- e) **Authority to Dispose of Property.**
1. Except for library materials used by the public library for lending purposes, only the Village Board may dispose of Village property which is not surplus Village property.
  2. Whenever this Section provides for an auction or other disposition of any property, the Village Board shall be authorized to hire an auctioneer or take such other action as is necessary to properly dispose of the property provided, however, that the fees of such auctioneer and all such costs, other than those for Village labor and the use of Village property, do not exceed the payment received by the Village from the auction or sale of the property.

### **SEC. 3-4-2 LOST AND ABANDONED PROPERTY**

- a) **Village Custody of Lost or Abandoned Property.**
1. Property which appears to be lost or abandoned, discovered by law enforcement officers or turned in to the Village by citizens shall be disposed of according to this Section.
  2. Lost and abandoned property may be examined by law enforcement officers for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by law enforcement officers to attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by law enforcement officers.
  3. No Village employee shall keep for his or her own use property found in the course of duty, nor take possession of property during off-duty hours when the discovery was made while on duty.
  4. The Village shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners.
  5. No Village employee shall receive any lost, stolen, abandoned or other unclaimed property from law enforcement officers, unless that person receives a written receipt signed by a law enforcement officer, a copy of which shall remain with the Village Clerk-Treasurer.
- b) **Disposal Procedures.**
1. Classes of Property. All property which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is usable for Village operations, the property need not be sold at auction, but may become the property of the Village.
    - a. Vehicles: Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.
    - b. intoxicating Liquor and Fermented Malt Beverages: Intoxicating liquor and fermented malt beverages shall be destroyed.
    - c. Firearms, Ammunition and Explosives: Firearms or ammunition shall be returned to their rightful owner, destroyed, or transferred to the State Crime Laboratory, the

- division of law enforcement services of the Department of Justice, the Federal Bureau of Investigation or the Alcohol, Tobacco and Firearms bureau of the U.S. Department of Treasury. Any explosive, flammable, or other material proving a danger to life or property may be disposed of immediately upon taking possession thereof. The Village Constable is hereby authorized to determine the disposal procedure, provided, however, that any such procedure will attempt to return to its rightful owner any such material which appears to have been stolen.
- d. Other property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less: An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
  - e. Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00): An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
  - f. Illegal property: Property which cannot be legally possessed shall be destroyed.
2. Disposal by Auction or Sealed Bid.
    - a. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be preceded by a Class 2 notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Village Constable has determined that the property has no value to any probable investigation or Legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that Time, the property shall revert to the Village and the amount of the bid be forfeited to the Village.
    - b. Any Village official selling property under this Section shall maintain for two (2) years an inventory of any property not disposed of by auction or sale or by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and the name and address of the person acquiring the property.
  3. Lost Property. Property which is found by persons and delivered to the Village or the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the proper a notice that he may claim ownership of said property. The Village board shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any Village employee finding property in the regular course of his employment.
  4. Payment to Village Treasury. All sums received from the sale of property under this Section shall be paid to the Village Treasury.

State Law Reference: Sec. 66.0139, Wis. Stats.