

Title 3**REVENUE AND FINANCE****Chapters:**

<u>3.08</u>	<u>Funds</u>
<u>3.12</u>	<u>Tax Rolls</u>
<u>3.16</u>	<u>Special Assessments</u>
<u>3.20</u>	<u>Room Tax</u>
<u>3.30</u>	<u>Economic Development Fund</u>

Chapter 3.08**FUNDS*****Sections:**

- 3.08.010 Cemetery fund--Created.**
3.08.020 Cemetery fund--Delinquent assessments.

3.08.010 Cemetery fund--Created. A. The council of the city has determined to establish a cemetery fund pursuant to the provisions of Sections 959-82 to 959-84 of the Wisconsin Statutes for 1913.

B. All sums of money donated shall, unless otherwise directed by the donor, be paid into the treasury of the city. The city treasurer shall give a receipt therefor, which shall be recorded in some appropriate book to be kept for that purpose. In the book shall be stated the amount received from each donor, and the specific purpose to which the use thereof is appropriated. Money so received by the city treasurer, unless otherwise directed by the donor, shall be paid into the general fund of the city, and the city shall thereafter be perpetually liable for four percent thereon annually, or if the city can at any time borrow the same amount of money for a rate of interest less than four percent then for such less rate of interest, annually to be expended, for the purpose and in the manner designated by the donor by and under the direction of the city authorities, and through such agencies as they may from time to time select. (Prior code §13.27).

3.08.020 Cemetery fund--Delinquent assessments. The provisions of Section 157.11 (7)(d) of the Wisconsin Statutes, prescribing the procedure in case of delinquent assessments for annual care, are adopted by reference as fully as if set out verbatim. (Prior code §13.28).

Chapter 3.12**TAX ROLLS******Sections:**

- 3.12.010 Computation--Payment receipts.**
3.12.020 Taxes--Payment.

* For provisions of general charter law regarding payments out of funds, see WSA 62.12(6); for provisions of general municipality law regarding mode of payment from funds, see WSA 66.0607.

** For statutory provisions regarding the format for tax rolls, see WSA 70.65 and WSA 74.08(1).

3.12.010 Computation--Payment receipts. A. Pursuant to Section 70.65 (2) of the Wisconsin Statutes the city clerk shall, in computing the tax roll, insert only the aggregate amount of state, county and local taxes in a single column in the tax roll opposite the parcel of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person, firm or corporation against whom the tax is levied.

B. Pursuant to Section 74.08(1), in lieu of entering on each tax receipt the several amounts paid respectively for state, county, local, school and other taxes, the aggregate amount of state, county, local, school and other taxes shall be combined in a single column on the tax receipt issued by the city treasurer. The city treasurer shall cause to be printed or stamped on the tax receipts the separate proportion or rate of taxes levied for state, county, local, school and other purposes. (Prior code §23.01).

3.12.020 Taxes--Payment. Pursuant to Section 62.01 of Wisconsin Statutes, the time for paying taxes in the city, as fixed by Chapter VIII of the Revised Charter of the city is changed to conform to general law. (Prior code §23.02).

Chapter 3.16

SPECIAL ASSESSMENTS*

Sections:

3.16.010 Policy--Adopted.

3.16.020 Payments-- Installments.

3.16.030 Special assessments--City assumption.

3.16.010 Policy--Adopted. A. That the special assessment policy for the city adopted by the city council on September 28, 1955, Ord. No. 2549, and as subsequently amended, is hereby modified, amended and replaced with the special assessment policy dated June 22, 2004, be and the same is adopted by reference as fully as if herein set forth verbatim.

B. Said policy, entitled "Special Assessment Policy of the City of Eau Claire" shall be on file in the office of the city clerk, and a certified copy thereof shall be on file in the office of the city engineer and the same shall be open to public inspection during usual business hours. (Ord. 6520, 2004; Ord. 6261, 2002; Ord. 5930, 1999; Ord. 5915, 1999; Ord. 5795, 1998; Ord. 5480, 1995; Prior code §23.22).

3.16.020 Payments--Installments. A. Special assessments that are placed on the tax roll may be paid in installments on the same date and in the same percentages as installment payments of real property taxes. If the total special assessment is less than \$100, it shall not be paid in installments but shall be paid in full on or before January 31.

B. Upon conveyance, by deed, of any property subject to a special assessment which is authorized to be paid in installments and which has been placed on the tax roll, the entire amount of the special assessment then outstanding shall be immediately due and payable and shall not be assumed by the purchaser of the property. In the event of nonpayment, the entire outstanding special assessment balance shall be placed on the next ensuing tax roll and collected in the same manner as taxes upon real estate. Following such a conveyance, the city treasurer shall make appropriate modifications to the city's special assessment roll and records to reflect such change. The entire balance of special assessments must be paid when property subject to a special assessment is divided by re-platting, in a certified survey map or any portion of the land subject to a special assessment is deeded by a separate legal description.

* For provisions of general municipality law authorizing cities to finance improvements through special assessments, see WSA 66.60; for provisions regarding administration of special assessments, see 66.0717 et seq.

C. Subsection B. shall not apply to any conveyance:

1. Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded.
2. Pursuant to mergers of corporations.
3. By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration of cancellation, surrender or transfer of capital stock between parent and subsidiary corporations.
4. Between husband and wife, parent and child, step parent and step child, parent and son-in-law or parent and daughter-in-law for nominal or no consideration.
5. Between agent and principal or from a trustee to a beneficiary without actual consideration.
6. Solely in order to provide or release security for a debt or obligation except as required by Wis. Stats. 77.22(2)(b).
7. By will, descent or survivorship.
8. Pursuant to or in lieu of condemnation.
9. Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract.
10. Between a corporation or partnership and its shareholders or partners if all of the stock is owned by, or all the partners are, spouses or lineal ascendants or descendants of each other, if the transfer is for no consideration except stock of the corporation or an interest in the partnership and if, in the case of transfers from corporations, the corporation owned the property for at least three years.
11. To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt from this section.
12. Between a limited liability company and its shareholders if all of the stock is owned by, or all the partners are, spouses or lineal ascendants or descendants of each other, if the transfer is for no consideration except stock of the corporation or an interest in the partnership and if, in the case of transfers from limited liability companies the limited liability company owned the property for at least three years.

D. Subsection B shall apply only to conveyances which are recorded after July 1, 1984.

E. Effective January 1, 1998, installment payments of special assessments for the reconstruction of water and sewer utilities completed in 1989 and following years are waived and forgiven as to those payments having due dates after July 31, 1998. Special assessments levied and assumed by the city on behalf of indigent persons pursuant to the provisions of section 3.16.030 shall be waived and forgiven in the same manner and the same proration as other special assessments as specified in this subsection. In this section, "reconstruction" means the building or installation of a sewer or water utility main or lateral, or both, which replaces a previously existing main or lateral with substantially the same service within the same right of way or easement of the city. This ordinance shall supersede all other ordinances or resolutions enacted by the Eau Claire city council which are in conflict with this ordinance. (Ord. 7037, 2012; Ord. 5851, 1998; Ord. 5791, 1998; Ord. 5415, 1994; Ord. 5390, 1994; Ord. 4794 §1, 2, 3, 1987; Ord. 4472, 1984; Ord. 4442, 1984; Ord. 3398 §II(part), 1973).

3.16.030 Special assessments--City assumption. A. Purpose. The city council acknowledges that the levy of special assessments can result in extreme financial hardship in some instances. It therefore enacts this provision in order to provide necessary relief to persons affected by such a levy. It is the intent and purpose of the city council to alleviate the burden of such levies in cases where the loss of the homestead is a reasonable probability, while preserving the right for the ultimate collection of special assessments involved.

B. Definitions. Wherever in this section the following words or terms appear they have the meaning indicated, unless the context clearly requires otherwise:

1. "Indigent person" means a natural person owning and occupying a homestead against which special assessments are levied in an amount which, when considered with the overall financial condition of the person, will, within a reasonable probability, require the sale of the homestead to satisfy the payment of such special assessments.
2. "Homestead" means the dwelling and so much of the land surrounding it as is reasonably necessary for use as a home, except so much of such land as is vacant and of sufficient size so that it could be divided and sold for development as permitted under appropriate zoning and other regulations.
3. "Committee" means the special assessment review committee created under this section.
4. "Special assessment" shall include assessments levied under s. 66.60, Wisconsin Statutes, and special charges imposed under s. 66.60(16), Wisconsin Statutes.

C. Assumption by city. The city council may determine, following due application and consideration by the committee, to assume and pay on behalf of any indigent person, all or part of any special assessment, or installment thereof. Upon the granting of an application, the payment of all or part of such special assessment shall be deemed to be deferred, in accordance with and subject to the terms and conditions as set forth by the city council and this section.

D. Application. Applications for a deferment under this section shall be filed with the city clerk on forms provided by the city. The information on the form shall be verified by the applicant. The application shall contain the following information:

1. Age and employment of applicant;
2. Schedule of applicant's assets, liabilities and income from all sources; and
3. All other information requested by the city to assist in evaluating the application.

All information provided on the application shall be considered and treated, to the fullest extent provided by law, as confidential, privileged information, and shall be divulged only by:

1. Persons using the information in the discharge of their duties imposed by law or of the duties of their office; or
2. Order of a court.

E. Committee created. A special assessment review committee is hereby created. The committee shall be comprised of 3 members, recommended by the advisory committee on appointments and confirmed by the city council. The term of office of all members shall be 3 years. The committee shall be assisted by the comptroller and other city staff, as required, in its deliberations.

1. The application shall be reviewed and evaluated by city staff and shall be forwarded to the special assessment review committee for its review.

2. The committee may require that an applicant appear before it to answer questions of the committee regarding the application.

3. The committee may seek further information from the applicant if the committee deems it necessary.

The committee shall consider the net worth, family status, amount of proposed special assessments, and all other factors relating to a determination if the applicant is an indigent person. The committee shall thereafter make its recommendation on the application to the city council. The city council shall make the final determination as to the granting of the application.

F. Interest. Interest on the amount of special assessment deferred shall be imposed at the rate of 6% per year.

G. Tax roll; notice; lien retained. The granting of an application shall authorize the city treasurer to make payment, from city funds, of the amount of the special assessment deferred. The city clerk shall record a document with the office of register of deeds containing a description of the property affected, the amount of special assessment deferred, and any other appropriate information. Such amount, and interest thereon, shall not be placed on the tax roll until the conditions contained in subsection H. occur. Nothing provided in this section shall be deemed to extinguish or otherwise affect any lien established by law for the collection of any deferred special assessment, and any such lien is expressly retained.

H. Placement on roll. When a determination is made by the city council that a grantee no longer qualifies as an indigent person, the amount of special assessments deferred, and accrued interest, shall be placed upon the next available tax roll to be collected in the same manner as delinquent special assessments.

I. Payment when no longer eligible. Upon transfer of title of such property by any means, the amount of special assessments deferred, and accrued interest, shall become due and payable in full. Upon payment in full, an appropriate satisfaction of payment shall be issued by the city treasurer and recorded in the office of register of deeds.

J. Payment to discharge lien. The owner of property affected, or the heirs, personal representative or assigns of such owner, may discharge the lien of such special assessment at any time by paying the outstanding amount of special assessment owing, plus accrued interest.

K. Grant not a waiver.

1. The granting of an application by the city council under this section shall not be deemed to be a waiver of the requirement that, in the event of an appeal of a special assessment under s. 66.60(12), Wisconsin Statutes, the amount of the assessment shall be paid in full as a condition to the maintenance of said appeal, as provided by s. 66.60(12)(f), Wisconsin Statutes.

2. The granting of an application under this section shall not be deemed to waive the right of the city to reassess any invalid special assessment under the provisions of s. 66.635, Wisconsin Statutes.

3. The applicant shall agree to the conditions contained in paragraphs 1. and 2. prior to granting the application. (Charter Ord. 6935, 2010; Ord. 5439, 1994; Ord. 5108 §1, 1990).

Chapter 3.20

ROOM TAX

Sections:

- 3.20.010 Definitions.**
- 3.20.020 Levy of tax--Rate.**
- 3.20.025 Allocation of tax collected.**
- 3.20.030 Administration--Returns.**
- 3.20.040 Permit--Application--Fee.**
- 3.20.050 Permit--Issuance--Display.**
- 3.20.060 Permit--Revocation or suspension.**
- 3.20.070 Successor's liability.**
- 3.20.080 Office audit determination.**
- 3.20.090 Field audit determination.**
- 3.20.100 Failure to file return--Estimate and penalty.**
- 3.20.110 Interest rate.**
- 3.20.120 Delinquent returns--Fee.**
- 3.20.130 Negligence--Tax evasion--Incorrect returns.**
- 3.20.135 Interest--Penalty--Late fee; Waiver.**
- 3.20.140 Security deposit.**
- 3.20.150 Record keeping.**
- 3.20.160 Confidentiality--Who may have access to information.**
- 3.20.170 Confidentiality--Responsibility of administrators.**
- 3.20.180 Violation--Penalty.**

3.20.010 Definitions. In this chapter: A. "Gross receipts" has the meaning as defined in Wisconsin Statutes, Section 77.51(4)(a), (b), and (c) insofar as applicable.

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

C. "Transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. (Ord. 4827 §1, 1987; Ord. 3513 §1(A), 1975).

3.20.020 Levy of tax--Rate. Pursuant to Wisconsin Statutes, Section 66.0615, a tax is imposed on the privilege and service of furnishing, 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 the use of the accommodations. Such tax shall be at a rate of 8% of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2)(a). (Ord. 6857 §1, 2008; Ord. 4614, 1985; Ord. 3974 §2, 1979; Ord. 3513 §1(B), 1975).

3.20.025 Allocation of tax collected . A. The City intends to allocate 70% of the amount of room tax collected on tourism promotion and development. The City elects to retain at least 30% of the amount collected, up to the maximum amount permitted by law for a city having first imposed a room tax prior to May 13, 1994, and as otherwise consistent with any then current contracts with a tourism entity, on other expenses that further a public purpose as determined annually by the city council through the City adopted budget. (Ord. 7149 §1, 2015)

3.20.030 Administration--Returns. This chapter shall be administered by the city treasurer. The tax imposed for each calendar month is due and payable on the thirtieth day of the month next succeeding the calendar month for which imposed. A return shall be filed with the city 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 month from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the city treasurer deems necessary. Every person required to file such monthly return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within thirty days of the close of each such calendar or fiscal year. The annual return shall summarize the monthly returns, reconcile and adjust for errors in the monthly returns, and shall contain such additional information as the city treasurer requires. Such annual returns shall be made on forms as prescribed by the city treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The city treasurer may, for good cause, extend the time for filing any return but in no event longer than one month from the filing date. For reporting the room tax and the accounting connected therewith, those furnishing such rooms and lodging may deduct two percent of the room tax payable each month as administration expenses, provided that payment of the tax is not delinquent. (Ord. 3534 §1, 1975; Ord. 3513 §1(c), 1975).

3.20.040 Permit--Application--Fee. Every person furnishing rooms or lodging under Section 3.20.020 shall file with the city treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the city treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business, and such other information as the city 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 such sellers. At the time of making an application the applicant shall pay to the city treasurer a fee as stated in the City of Eau Claire Fees and Licenses Schedule for each permit. (Ord. 6363 §4, 2002; Ord. 3513 §1(D), 1975).

3.20.050 Permit--Issuance--Display. After compliance with Sections 3.20.040 and 3.20.140 by the applicant, the city treasurer shall grant and issue to each applicant a separate permit for each place of business within the city. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued. (Ord. 3513 §1(E), 1975).

3.20.060 Permit--Revocation or suspension. Whenever any person fails to comply with this chapter the city treasurer may, upon ten days' notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The city treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The city treasurer shall not issue a new permit after

the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this chapter. A fee as stated in the City of Eau Claire Fees and Licenses Schedule shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked. (Ord. 6363 §4, 2002; Ord. 3513 §1(F), 1975).

3.20.070 Successor's liability. A. If any person liable for any amount of room tax under this chapter sells out his or her business or quits the business, his or her successors or assigns shall withhold a sufficient amount of the purchase price to cover such tax amount until the city treasurer issues a receipt that the tax has been paid or a certificate stating that no amount is due.

B. A purchaser or assignee of the business of any person liable for room tax shall be personally liable for payment of such room tax if the purchaser or assignee fails to withhold a sufficient amount of the purchase price to cover the taxes due. Such liability shall be known as "successor's liability" under this section.

1. If a corporation is created and acquires the assets of a sole proprietor in consideration for the corporation's capital stock, the corporation is liable for the room tax of the sole proprietorship.

2. A financial institution or mortgagee who forecloses on a loan to a person owing delinquent room tax shall not incur successor's liability.

3. If a business passes from one party to a second party and thereafter to a third party, and the second party's successor's liability shall be unpaid, such successor's liability shall not be transferred to the third party. Under such circumstances, such third party shall be liable only for the unpaid room tax of the second party.

4. Successor's liability is not incurred through a sale by a trustee in bankruptcy, through a transfer by gift or inheritance, through a sheriff's sale, or through a sale by a personal representative or special administrator.

5. If a financial institution or other creditor actually operates a business which has been voluntarily surrendered by a delinquent debtor in full or partial liquidation of a debt, the creditor shall incur successor's liability. The financial institution or creditor does not incur successor's liability if it acquires possession of a business voluntarily surrendered if it never operates the business and if its sole purpose is to sell the business in its entirety at whatever price it can obtain to recover its investment.

6. A successor shall be liable only for the amount of the room tax liability, and not penalties or interest.

7. Successor's liability shall be limited to amounts owed by the predecessor which were incurred at the location purchased. If the seller operates at more than one location while incurring a total liability for all locations, its liability incurred at the location sold shall be determined and shall represent the amount for which the successor may be held liable.

8. Successor's liability shall be determined by law and shall not be altered by agreements between a buyer and seller. (Ord. 5106, 1990; Ord. 3513 §1(G), 1975).

3.20.080 Office audit determination. The city treasurer may, by office audit, determine the tax required to be paid to the city or the refund due any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the city treasurer's possession. One or more such office audit determinations may be made of the amount due for anyone or for more than one period. (Ord. 3513 §1(H), 1975).

3.20.090 Field audit determination. The city treasurer may, by field audit, determine the tax required to be paid to the city or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the city treasurer's possession. The city treasurer is authorized to examine and inspect the books, records, memoranda, and property of any person in order to verify the tax liability

of that person or of another person. Nothing herein shall prevent the city treasurer from making a determination of tax at any time. (Ord. 3513 §1(I), 1975).

3.20.100 Failure to file return--Estimate and penalty. If any person fails to file a return as required by this chapter, the city treasurer shall make an estimate of the amount of the gross receipts under Section 3.20.020. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the city treasurer's possession or may come into his possession. On the basis of this estimate the city treasurer shall compute and determine the amount required to be paid to the city, adding to the sum thus arrived at a penalty equal to ten percent thereof. One or more such determinations may be made for one or more than one period. (Ord. 3513 §1(J), 1975).

3.20.110 Interest rate. All unpaid taxes under this chapter shall bear interest at the rate of six percent per year from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the city treasurer. All refunded taxes shall bear interest at six percent per year 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 date due of the return for purposes of interest computation. If the city 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, it shall not allow any interest thereon. (Ord. 3513 §1(K), 1975).

3.20.120 Delinquent returns--Fee. Delinquent tax returns shall be subject to late filing fee as stated in the City of Eau Claire Fees and Licenses Schedule. The tax imposed by this chapter shall become delinquent if not paid:

A. In the case of a timely filed return, within thirty days after the due date of the return, or within thirty 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. (Ord. 6363 §4, 2002; Ord. 3513 §1(L), 1975).

3.20.130 Negligence--Tax evasion--Incorrect returns. A. If a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of twenty-five percent of the tax exclusive of interest or other penalties.

B. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this chapter, a penalty of fifty percent shall be added to the tax required to be paid, exclusive of interest and other penalties. (Ord. 5211 §1, 1992; Ord. 3513 §1(M), 1975).

3.20.135 Interest--Penalty--Late fee; Waiver. A. Any penalty imposed pursuant to ss. 3.20.100 or 3.20.130 A. and the late fee imposed pursuant to s. 3.20.120 may be waived by the city treasurer if the treasurer determines that the error or failure for which the penalty or late fee would otherwise be imposed was reasonably due to good cause and not due to neglect.

B. The interest on unpaid room taxes which is imposed pursuant to s. 3.20.110 may be waived by the city treasurer if the treasurer determines that:

1. Such room taxes were charged to a hotel or motel annexed to the city on or after May 1, 1990; and

2. The non-payment was reasonably due to good cause and not due to neglect. (Ord. 5211 §2, 1992).

3.20.140 Security deposit. In order to protect the revenue of the city, the city treasurer may require any person liable for the tax imposed by this chapter to place with the city, before or after a permit is issued, such security not in excess of five thousand dollars as the city treasurer determines. If any taxpayer fails or refuses to place such security, the city treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this chapter, the city treasurer may, upon ten days' notice, recover the taxes, interest and penalties from the security placed with the city treasurer by such taxpayer. No interest shall be paid or allowed by the city to any person for the deposit of such security. (Ord. 3513 §1(N), 1975).

3.20.150 Record keeping. Every person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the city treasurer requires. (Ord. 3513 §1(O), 1975).

3.20.160 Confidentiality--Who may have access to information. All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the city treasurer, are deemed to be confidential, except the city treasurer may divulge their contents to the following, and no others:

- A. The person who filed the return;
 - B. Persons using the information in the discharge of duties imposed by law or of the duties of their office; and
 - C. By order of a court.
- (Ord. 5101, 1990; Ord. 4827 §2, 1988; Ord. 3513 §1(P), 1975).

3.20.170 Confidentiality--Responsibility of administrators. No person having an administrative duty under this chapter shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this chapter, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return or to permit any return or copy thereof to be seen or examined by any person, except as provided in Section 3.20.160. (Ord. 3513 §1(Q), 1975).

3.20.180 Violation--Penalty. Any person who is subject to the tax imposed by this chapter who fails to obtain a permit as required in Section 3.20.040, or who fails or refuses to permit the inspection of his records by the city treasurer after such inspection has been duly requested by the city treasurer, or who fails to file a return as provided in this chapter, or who violates any other provision of this chapter, shall be subject to a forfeiture not to exceed two hundred fifty dollars. Each day, or portion thereof, that such violation continues constitutes a separate offense. (Ord. 3513 §1(R), 1975).

Chapter 3.30

ECONOMIC DEVELOPMENT FUND

Sections:

- 3.30.010 Determination.**
- 3.30.020 General purpose.**
- 3.30.030 Eligible projects.**
- 3.30.040 Availability.**
- 3.30.050 Fiscal control.**
- 3.30.060 Miscellaneous provisions.**

3.30.010 Determination. The city council has determined to establish an economic development fund pursuant to the provisions of Section 62.12 (6) of the Wisconsin Statutes. (Ord. 4150 (part), 1981).

3.30.020 General purpose. The general purpose is to begin a working partnership with business, industry, labor and the public to create long-term employment opportunities, expand the local tax base and promote diversification of the commercial and industrial economy of Eau Claire. (Ord. 4150 (part), 1981).

3.30.030 Eligible projects. Expenditures from this fund shall be for the public purposes city-wide outlined below:

- A. Land acquisition, occupant relocation, site clearance and site development for commercial, industrial or mixed use development;
- B. Necessary on-site and off-site improvements;

- C. Short-term or permanent financing in connection with the construction, relocation, expansion or rehabilitation of structures or facilities to be used for commercial, industrial or mixed use projects;
- D. Allocations to the downtown development revolving loan fund (downtown loan pool);
- E. Assistance to demonstration projects intended to further energy conservation;
- F. Assistance to SBA-certified local development corporation for staffing and support services;
- G. Assistance to SBA-qualified new businesses to secure financing and provide limited capitalization;
- H. Professional fees incurred by the city for consulting services in connection with economic development programs;
- I. Administrative and other fees incurred by the city in connection with the management and promotion of the economic development program;
- J. Other projects or activities having a clear relationship to the economic development objectives of the city of Eau Claire. (Ord. 4150 (part), 1981).

3.30.040 Availability. This fund shall be utilized for public purposes only under the sole authority and only with the formal approval of the city council.

Approval shall take the form of a resolution adopted at an official meeting of the city council at which a quorum of the full council is present. (Ord. 4150 (part), 1981).

3.30.050 Fiscal control. A. The initial appropriation for this fund shall be from the city's state shared revenues and/or Federal Revenue Sharing Allocations in the anticipated amount of approximately two million two hundred thousand dollars on or before December 31, 1981.

B. The earmarked funds, with the exception of the FRS allocations, shall be deposited in an interest bearing account and set up as a revolving fund so that all proceeds and paybacks from the use of these funds shall accrue to the EDF specifically.

C. It shall not be the purpose of this fund to supplant or replace existing general fund operating or capital appropriations for regular city operations or public facilities.

D. At no time shall total commitments from the fund exceed available appropriations and the fund shall be subject to annual audit.

E. Funds from this appropriation may be disbursed in the form of grants, direct loans, guaranteed/insured loans or interest subsidies, depending on the type of project and leveraging potential which will insure the greatest return on the city's investment.

F. All intended uses of this funding source shall be presented in writing to the city council through the city manager for its information and consideration with appropriate plans, drawings and proposed agreement for city participation.

G. Proposed projects for this fund shall be in conformance with guidelines set forth in the city's revised comprehensive plan and shall not preclude utilization of such funding mechanisms as industrial revenue bonds, TIF districts, CDBG-sponsored programs, or local loan pools. (Ord. 4150 (part), 1981).

3.30.060 Miscellaneous provisions. A. The city manager shall annually report the preceding year's activity involving the economic development fund to the city council.

B. All projects will be reviewed for conformance with zoning, building, health and fire codes. An economic development fund review committee shall be established to recommend and comment on proposals, to the city council. Evaluation criteria to determine projects considered appropriate for the EDF shall be established in writing and provided to all fund applicants.

C. All projects shall be completed within twenty-four months of the receipt of funds directly from the economic development fund.

D. All funds allocated toward a project or activity on a loan basis must be sufficiently secured to result in minimal risk to the city of Eau Claire.

E. Each applicant for EDF participation shall comply with and require each of its contractors and subcontractors employed in the completion of an economic development project to comply with all grant and loan requirements promulgated by the city of Eau Claire. (Ord. 4150 (part), 1981).

Chapter 3.40**FEES AND LICENSES SCHEDULE****Sections:****3.40.010 Fees and licenses schedule.**

3.40.010 Fees and licenses schedule. A. The city council hereby adopts and incorporates into this code by reference the City of Eau Claire Fees and Licenses Schedule. The schedule shall establish various fees and licenses as referenced throughout this code. The schedule may be amended hereafter by resolution of the city council. Such resolution may be introduced at any city council meeting and put to a vote at the subsequent meeting. Such resolution may be introduced and passed at the same meeting upon suspension of the rules.

B. Said schedule shall be on file in the office of the city clerk and shall be open to public inspection during business hours. (Ord. 6363 §5, 2002).

