

CHAPTER 4

FINANCE

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4.01 Authorized Expenditures.

No funds may be expended, obligated, or encumbered by any department, board, agency, commission, or entity of Manitowoc County except pursuant to a lawful appropriation of the Manitowoc County Board of Supervisors contained in the annual budget for the current year or as otherwise allowed under this code.

4.02 Standards of Accounting.

- (1) Manitowoc County shall account for its receipts and uses of funds according to generally accepted accounting principles (GAAP) adopted as Government Accounting Auditing and Financial Reporting (GAAFR) and endorsed for government agencies by the Governmental Accounting Standards Board (GASB) as such standards are embodied in the latest edition of financial accounting standards issued by GASB.
- (2) The Manitowoc County Finance Director shall be vested with authority to determine compliance by the county and its departments with these accounting standards. The Comptroller may vary from the requirements of these standards where the unique circumstances of Manitowoc County so dictate, but no variance may be made if its effect would be to falsely represent the actual financial condition of the County.

4.03 Investment of County Funds.

- (1) Purpose. To establish the County's cash investment policy including: delegations of authority, standards of care, reporting requirements, internal controls, eligible investments, and advisory firms, diversification, and safekeeping requirements.
- (2) Funds not immediately needed for operations shall be invested by the Manitowoc County Treasurer, subject to the provisions of this ordinance and applicable state laws.
- (3) Scope. This investment ordinance applies to all investment transactions/activities of the County, except Clerk of Courts agency funds per Wis. Stat. § 59.40(3)(b).
- (4) Standards of Care.
 - (a) Prudent Person Rule. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
 - (b) Officers and employees (treasurer and his/her investment designee) involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. They shall further disclose to the Finance Committee any personal financial/investment positions that could be related to the performance of the County's investment portfolio.
 - (c) Delegation of Authority. The responsibility for conducting investment transactions rests with the Treasurer. The County Treasurer or his/her designee has the authority to transfer funds between investment accounts.
- (5) Safekeeping and Custody.
 - (a) Authorized Financial Dealers and Institutions. A list will be maintained by the treasurer of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital requirement \$10,000,000 and at least five (5) years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule). The Finance Committee is authorized to grant variances from the minimum standards for financial dealers, institutions, and security broker/dealers under this paragraph if it concludes that such a variance is in the County's best interests.

- (b) All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply to the Treasurer (at least annually) the following as appropriate:

1. Audited financial statements;
2. Proof of National Association of Securities Dealers (NASD) certification;
3. Proof of state registration;
4. Completed broker/dealer questionnaire;
5. Certification of having read Manitowoc County's investment ordinance.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Treasurer.

- (c) Internal Controls. The Treasurer and Finance Director are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Manitowoc County are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived; and the valuation of costs and benefits requires estimates and judgments by management. Accordingly, the Finance Director shall require an annual independent external review of the Treasurer's compliance with the policies and procedures established by this ordinance and the internal control structure in place. Said review shall take place in conjunction with the County's annual external audit.

The internal control structure shall address:

1. Control of collusion. Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. Separation of transaction authority from accounting and record keeping. By separating the person who authorized or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. Custodial safekeeping and possession of investment instruments. The County Treasurer shall require from the depository any original certificates of deposit (C.D.'s) and hold the same until maturity. The Treasurer shall require from the depository a receipt for all Treasury Bills/Notes purchased. The original Bills/Notes are held

in the Federal Reserve Bank until maturity. The Treasurer will hold bonds, C.D.'s, and securities for safekeeping.

4. Written confirmation or telephone transactions for investments and wire transfers. The treasurer shall keep a log of all wire or telephone transfers. In addition, he/she shall properly and timely report this information to the Finance Department on the appropriate form.
5. The Treasurer's Office will forward to the Finance Department on a timely basis, a reconciliation report of investments to the County's general ledger investment control accounts on a monthly basis.

(6) Types of Investments Authorized.

- (a) Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three (3) years.
- (b) Bonds or securities with a fixed maturity date that are issued or guaranteed as to principal and interest by the federal government.
- (c) Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of this state.
- (d) Bonds issued by a local exposition district under Wis. Stat. ch. 229 subch. II.
- (e) State of Wisconsin Investment Board's Local Government Investment Pool.
- (f) Repurchase agreements from an authorized depository.

(7) Collateralization.

- (a) Financial institutions acting as a depository for the County must enter into a depository agreement requiring the depository to pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to Manitowoc County (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution. The custodian shall send statements of pledged collateral to the Treasurer on a monthly basis.
- (b) Amounts in excess of the limits of the Federal Deposit Insurance Corporation (\$100,000.00) and State Deposit Guarantee Fund (\$400,000.00 currently pledged by general revenues) must be fully collateralized and held

by a third party or fully insured by an insurance company with an “A” rating or better by A.M. Best. Acceptable collateral includes the following:

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve.
2. U.S. Government guaranteed securities such as those issued through the Small Business Administration are acceptable as long as they are fully guaranteed.
3. General obligations of municipalities are acceptable to the extent that they are rated second highest or higher by Moody’s Investor Service, Inc., Standard and Poor’s Corporation, or other nationally recognized rating agency.

(c) Collateral Held in Trust. Collateral held by a trust institution supporting Certificates of Deposit, Repurchase Agreements, or other qualified investments consistent with this investment ordinance and not identified in sections (7)(a) or (7)(b), must meet the requirements outlined below.

1. Collateral must be equal to at least 100% market value of the total amount invested plus interest to be earned at the time of investment. Collateral shall be market-to-market on a monthly basis.
2. Acceptable collateral includes items identified in Section (7)(b) 1.-3.
3. A detailed statement listing a description of securities pledged and held in safekeeping must be provided to the treasurer on a monthly basis.
4. Institutions serving as custodian of other collateral shall provide evidence of professional liability insurance and fidelity bond.

(d) Exception. The Finance Committee may except specified sums in the Revolving Loan Special Revenue Fund from the collateralization requirement if:

1. the exception is recommended by the Treasurer and the Finance Director;
2. the amount of the exception is specified;
3. the purpose of the funds subject to the exception is specified; and
4. the exception increases earnings on deposits or decreases interest costs to program participants, or both.

- (8) Investment Parameters.
 - (a) Investments will be diversified by security type and institution.
 - (b) Investment maturities will match the anticipated cash flow requirements of the County to the extent possible. The County will not directly invest in any securities maturing more than three (3) years from the date of purchase. Reserve funds may be invested in securities exceeding three (3) years if the maturities of such investments coincide as nearly as practicable with the expected use of funds.
- (9) Reporting. The County Treasurer shall report not less than quarterly to the Finance Committee regarding the County's investment portfolio. Said report shall contain a listing of individual securities or investments held at cost and their current market value, date purchased, and maturity date classified by type of investment, along with the interest rate yield, the percentage of the total portfolio which each type of investment represents, together with such other information deemed appropriate. Unrealized gains or losses resulting from appreciation or depreciation of securities that are not intended to be held until maturity will be noted in this report.
- (10) Policy.
 - (a) Any currently held investment not meeting the requirements of this ordinance shall be exempt. At maturity or liquidation, such monies shall be reinvested as provided by this ordinance.
 - (b) This ordinance shall be reviewed at least annually by the Treasurer. If any changes are deemed appropriate, the Treasurer shall bring it to the Finance Committee's attention for review and recommendation to the full County Board.

4.04 Payment of Bills and Claims.

Manitowoc County agencies routinely incur many thousands of claims and bills in the operation of county government. In order to provide for prompt payment of the county's just obligations, the following system of bill payments shall be followed.

- (1) Department approval.
 - (a) Each operating department presented with a bill or claim related to a charge for service, goods, supplies, or materials procured by or for that department shall examine the bill or claim. If the department determines the bill or claim is allowable, the department shall indicate approval of the bill or claim by attaching to the bill or claim an approval slip prescribed by the Finance Director.

- (b) Bills or claims related to expenses incurred by the Highway Department must first be audited and approved by Highway Committee before submission to the Finance Director for payment.
 - (c) Approved bills or claims shall be forwarded after their approval to the Finance Director.
- (2) Review by Finance Director. The Finance Director shall pay bills or claims in a manner that is prudent with sound financial management. All claims or bills presented shall be paid unless such bill or claim cannot be paid from the funds remaining to the department which approved the bill or claim.
- (3) Bills or claims which exceed \$5,000 and were not budgeted must be approved by the Finance Committee and the entire County Board before being paid. This does not apply to bills or claims related to construction projects or debt issue or other expenses incurred pursuant to matters for which the County Board has approved financing.
- (4) All claims or bills, in their original state, shall be retained for a period of seven (7) years to facilitate review of county finances and meet statutory requirements.
- (5) The Finance Director may promulgate policies to make specific the administration of this section, with the approval of the Finance Committee.
- (6) Bills and claims shall be paid by check signed by the County Clerk and County Treasurer. Pursuant to Wis. Stat. § 66.042(3), the County Board Chairperson shall not be required to sign checks.
- (7) No claim by a county employee or officer for reimbursement of travel expenses may be paid unless the claim is submitted to the comptroller/auditor within 90 days of the date the expense was incurred.
- (8) Limitation on Claims for Damage by Dogs to Domestic Animals. The maximum amount that may be allowed for a claim for damages by dogs to domestic animals under Wis. Stat. § 174.11, shall be \$1,000.

4.05 Budget Development, Adoption, and Amendment.

Manitowoc County utilizes an annual budget for financial planning, and the budget shall be developed and adopted using the procedure described in this s. 4.05.

- (1) Submission of Budget Requests to the Finance Director. On or before the date the Finance Director specifies, each department shall submit to the Finance Director in the form that the director specifies:
 - (a) The department's estimated revenues and expenditures for the fiscal year for the ensuing budget period.

- (b) The estimated cost of any capital improvements pending or proposed for the ensuing fiscal year and for the next five fiscal years.
 - (c) Any other information that the Finance Director requests.
- (2) **Compilation of Budget Requests.** The Finance Director shall submit to the County Executive:
 - (a) The budget estimates of each department.
 - (b) A statement of principal and interest becoming due on outstanding bonds and on other financial obligations.
 - (c) An estimate of all other expenditures, including proposed expenditures on capital improvements that are not financed by bonds.
 - (d) An estimate of anticipated issues of new bond obligations during the ensuing fiscal year, plus a statement of the funds required for maturities and interest payments on these issues.
 - (e) An estimate of funds required as an appropriation for contingencies.
 - (f) An estimate of revenue from all other sources.
 - (g) A complete summary of all the budget estimates and a statement of the property tax levy required if funds were appropriated on the basis of these estimates. In determining the property tax levy required, the Finance Director shall deduct from the total estimated expenditures the estimated amount of revenue from sources other than the property tax levy and shall deduct the amount of any surplus at the close of the preceding fiscal year not yet appropriated.
- (3) **County Executive Proposed Budget.**
 - (a) The County Executive shall review the estimates of expenditures and revenues and may make such changes in the proposed budget that in the County Executive's discretion are considered desirable or proper.
 - (b) The County Executive shall prepare, publish, and present a proposed annual budget for the next year at a county board meeting that occurs on the Tuesday of the first full week in October (Monday to Sunday). The proposed budget shall include all of the following:
 - 1. The compilation of budget requests submitted by the Finance Director to the County Executive pursuant to s. 4.05(2).
 - 2. A simple, clear, general summary of the detailed contents of the proposed budget.

3. A comparative statement by organization unit and principal object of expenditure showing the actual expenditures of the preceding fiscal year, the appropriations and estimated expenditures for the fiscal year currently ending, and the recommended appropriations for the budget period next succeeding.
4. A comparative statement of the actual revenues from all sources including property taxes during the preceding fiscal year, the anticipated revenues and the estimated revenues for the fiscal year currently ending, and the anticipated revenues for the budget period next succeeding including any surplus from the preceding fiscal year.
5. The anticipated revenues for the budget period next succeeding shall be equal in amount to the recommended appropriations.
6. The County Executive's budget shall be accompanied by a letter that outlines the important features of the budget plan and indicates any major changes in policy or in recommended appropriations or revenues as compared with the fiscal year currently ending, and shall set forth the reasons for such changes.

(4) County Board Review.

- (a) The County Board chairperson shall designate distribution of the County Executive's proposed budget to the appropriate oversight committees to conduct County Board policy review as necessary.
- (b) The oversight committee shall review the proposed expenditures and revenues and hold public meetings on such proposals at which the head or a representative of the county departments over which the committee has oversight may appear and give information with regard to the appropriations requested.
- (c) The oversight committees may convey proposed budget amendments and budget issues to the Finance Committee on or before November 1.
- (d) The Finance Committee shall review proposed amendments and may prepare any of its own budget amendments for consideration by the full county board of supervisors no later than seven days prior to the scheduled county board meeting to adopt the annual budget.
- (e) The county board shall hold a public hearing on the County Executive's budget as amended by the Finance Committee at its annual meeting.
- (f) County board deliberation on the annual budget shall be conducted at a designated date or dates in November.

- (g) Any amendment proposed by a supervisor can be presented to the appropriate oversight committee. If either the oversight committee or the Finance Committee does not adopt the proposed amendment, the supervisor may present the amendment to the full county board when the county board deliberates on the annual budget.
 - (h) The county board shall adopt an annual budget for the next year in time to permit the Finance Director to file a completed Form PC 400, Certification of the Apportionment of State and County Property Taxes and Charges, on or before November 15.
 - (i) The annual budget adopted by the county board shall be presented to the county executive for approval or objection in accordance with Wis. Stat. § 59.17(6).
 - (j) A meeting may be scheduled not earlier than seven days after adoption of the annual budget for review of any County Executive vetoes.
- (5) Once the budget becomes effective, the amount set for a department or activity in the budget may not be changed except as provided in s. 4.06 or by a budget amendment enacted by a two-thirds vote of the entire county board.

4.06 Budget Adjustments.

- (1) **County Executive Authority.** The county executive may approve a department's request to transfer funds between line items within an activity area provided that the transfer does not cause the department to exceed the total appropriation for the activity or otherwise adversely impact the overall county budget. The department must submit a written request to the county executive specifying the line items involved and the amount of the transfer proposed. The department must provide a copy of its request to the Finance Director, who will advise the county executive regarding the request and who will notify the department's oversight committee and the finance committee of any approved transfer.
- (2) **Finance Committee Authority.** The finance committee may approve a request from the county executive to transfer up to 10 per cent of the amount from an activity area in a department to another activity area within that department or to transfer up to 10 per cent of a department's budget from the contingent fund to the department's budget. The county executive must submit a written request to the finance committee specifying the activity areas involved and the amount of the proposed transfer. The finance committee may act on the request or refer the matter to the county board for action. Nothing in this paragraph authorizes the finance committee to fund a new position unless the position is created pursuant to sec. 5.02(6).

4.065 Expo Special Revenue Fund.

A four-fifths vote of the members of the county board is required to move any proceeds that were received from the sale of real property located at the Manitowoc County Expo Grounds pursuant to the Real Estate Option Contract approved by the Manitowoc County Board of Supervisors on January 26, 2016 from the Expo Special Revenue Fund to any other fund.

4.07 Financial Reports.

- (1) The Finance Director shall annually prepare a detailed Comprehensive Annual Financial Report in the format dictated by the accounting standards established by this chapter.
- (2) The Finance Director shall prepare a report on the financial condition of a county department or fund at the request of the Finance Committee or a standing committee.

4.08 Finance Committee Powers.

The finance committee has the following powers and duties:

- (1) To review the county executive's proposed budget, to receive amendments proposed by standing committees, and make recommendations to the county board.
- (2) To review and make a recommendations to the county board on any proposed budget amendment that is not acted on under sec. 4.06.
- (3) To recommend to the county board the amount of property taxes that must be levied to finance the operations of the county.
- (4) To review expenditures of county agencies, boards, commissions, committees, and departments and to determine whether those expenditures are consistent with the adopted budget and all other applicable regulations, rules, ordinances, or laws.
- (5) To review the financial condition of county agencies, boards, commissions, committees, departments, and other recipients of county financial support and to direct an audit, including an outside audit, of any agency, board, commission, committee, department, or other recipient of county financial support to determine whether funds under county control or allocated by the county have been properly managed.
- (6) To examine and settle all accounts of the county and all claims, demands, or causes of action against the county in amounts budgeted by the county, or if not budgeted by the county, in an amount not to exceed \$10,000.

- (7) To represent the county in all financial and budgetary matters where no other provision is made.

4.09 Finance Director.

- (1) Pursuant to Wis. Stat. §§ 59.225 and 59.47, there is created the Finance Department, which shall act as the office of Comptroller/Auditor. The Finance Director shall be the County's Comptroller pursuant to Wis. Stat. § 59.255 and Auditor pursuant to Wis. Stat. § 59.47. The position of Finance Director shall be held by a person with training and experience in accounting and financial management.
- (2) The Finance Director shall be the finance director of Manitowoc County, empowered to monitor the overall financial condition of the county and its departments and agencies. The Finance Director shall have the authority to inspect the books and records of any county department or agency at any time.
- (3) The Finance Director shall supervise payment of all bills and claims, issuance of the county payroll. For monitoring compliance with employment and other related regulations, the Finance Director shall be the county's liaison to the Federal Internal Revenue Service, Wisconsin Departments of Revenue and Employee Trust Funds, and the Social Security Administration.

4.10 Annual Audit and Report.

The Finance Committee shall annually cause an audit to be made of the county by an independent outside audit firm. The Finance Director shall assist the outside auditor in the audit. The audit shall include commentary on financial management practices of the county, the financial condition of the county, and shall comply with the requirements of the Federal Single Audit requirement of Circular A-128, Office of Management and Budget.

4.11 Foreclosure of Tax Liens.

- (1) Election. Manitowoc County, by ordinance adopted April 20, 1950, elected to adopt the provisions of Wis. Stat. § 75.521 for the purpose of enforcing tax liens in Manitowoc County in cases where the procedure provided by that section is applicable. The subsequent codification and amendment of the ordinance does not extinguish any lien attaching to property by operation of the prior ordinance or extinguish any title arising out of the prior ordinance.
- (2) Commencement of Proceedings to Foreclose Tax Liens.
 - (a) The treasurer shall prepare one or more lists each year of the parcels of property affected by unpaid tax liens as shown on the tax certificates on file

in the treasurer's office. The treasurer shall exclude any parcel for which foreclosure would not be beneficial to the county.

- (b) The treasurer shall provide a copy of the list to the public works director to review for environmental and other property management issues. The public works director may require a phase 1 environmental site assessment for any parcel included on the list when appropriate. The treasurer may not include any parcel on the list filed with the clerk of the circuit court without the approval of the public works director.
 - (c) The treasurer shall provide a copy of the list to the corporation counsel to review for legal issues. The treasurer may not include any parcel on the list filed with the clerk of the circuit court without the approval of the corporation counsel.
 - (d) Any dispute about whether to include a specific parcel will be referred to the finance committee, which will decide whether to include the parcel on the list filed with the clerk of the circuit court.
 - (e) The treasurer must secure a title report for each parcel before filing the list with the clerk of the circuit court.
 - (f) Any cost associated with a specific parcel that is incurred as a result of the foreclosure proceeding will be charged against that parcel and common costs will be allocated among all parcels on the list filed with the clerk of the circuit court.
- (3) **Partial Payment Before Publication.** The owner of a parcel or a person with a legal interest in a parcel may pay the amount of interest and taxes necessary to avoid foreclosure prior to publication of the list filed with the clerk of the circuit court and the treasurer will withdraw the parcel from the foreclosure proceeding. The treasurer will determine the amount required to be paid to avoid foreclosure using the conditions stated Wis. Stat. § 75.521 (3)(a)1-4.
- (4) **Redemption After Publication.**
- (a) **Before Expiration of Redemption Period.** The owner of a parcel or a person who has a legal interest in a parcel may redeem the parcel from foreclosure by paying the unpaid taxes, interest, and the person's share of the costs incurred by the county. The treasurer, with the concurrence of the corporation counsel, may agree to accept partial payments, extend the time for redeeming a parcel, or remove a parcel from the action in order to avoid undue hardship to an owner arising through circumstances beyond the owner's control, to allow the parcel to be sold, to permit pending legal action to be completed, or for any other satisfactory reason, provided that the ultimate collection of delinquent taxes and interest is not jeopardized.

- (b) After Expiration of Redemption Period. The owner of a parcel or a person who has a legal interest in a parcel may redeem the parcel from foreclosure by paying the unpaid taxes, interest, and the person's share of costs incurred by the county.

4.12 Acquisition, Maintenance, and Sale of Tax-Deeded Land.

- (1) Definitions. In this s. 4.12:
 - (a) "Beneficiary" shall have the meaning given in Wis. Stat. § 851.03.
 - (b) "Heir" means any person, including the surviving spouse, who is entitled under the statutes of intestate succession to an interest in property of a decedent (see Wis. Stat. § 851.09).
 - (c) "Owner-Occupied, Single-Family Residence" means any single-family residential unit used by one family that owns the property as their permanent and primary residence and, upon request, is able to provide the county treasurer with evidence establishing the satisfaction of these terms (e.g., a utility bill.).
 - (d) "Tax-Deeded Lands" shall have the meaning given in Wis. Stat. § 75.35(1).
- (2) Acquisition. The power to acquire tax-deeded land, including the power to determine which properties to acquire, is delegated to the county treasurer, with assistance from the corporation counsel and public works director. Manitowoc County recognizes that there may be properties that are undesirable to acquire and delegates to the treasurer the authority to make such a determination.
- (3) Maintenance. The power to manage tax-deeded land is delegated to the public works director. The public works director shall take such action as is reasonably necessary to inspect, secure, and maintain the property in good, marketable condition. The public works director may request assistance from other county departments and offices, including the finance director, corporation counsel, health, highway, and human services departments and the offices of the county clerk, register of deeds, and treasurer. All costs incurred in the management of tax-deeded land will be charged against the property and recovered from the proceeds to the sale of the property insofar as permitted by law.
- (4) Sale. The power to sell tax-deeded land is delegated to the finance committee, with assistance from the corporation counsel, treasurer, and public works director as provided for in this s. 4.12, subject to the requirements of Wis. Stat. §§ 75.35, 75.36, and 75.69. All sales of tax-deeded land will be on an "as is" basis.
- (5) Notice. Within 30 days of the county's acquisition of a tax-deeded land, the treasurer shall notify the former owner, by registered mail or certified mail sent to

the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale of the tax-deeded land.

- (6) Appraisal. The finance committee shall determine the appraised value of the tax-deeded land using information provided by the public works director regarding the property's condition and fair market value as reported by the treasurer. The public works director may employ the services of a certified appraiser to collect information and provide an opinion regarding the property's appraised value.
- (7) Right to Repurchase. This sub. (7) shall only apply to tax-deeded lands that are owner-occupied, single-family residences.
 - (a) Within 45 days of the county's acquisition of an owner-occupied, single-family residence, the treasurer shall provide notice to the former owner of the former owner's, the former owner's heirs, or the former owner's beneficiaries right to repurchase the tax-deeded land. Such notice shall be mailed to the former owner's last known address on file with the treasurer.
 - (b) If a former owner of tax-deeded land, or such former owner's heir or beneficiary, notifies the treasurer of an intent to repurchase the tax-deeded land within 90 days of the date the county acquiring the tax-deeded land, the treasurer shall order a title report from a title insurance company showing all liens of record against the tax-deeded land in existence on the day prior to the judgment of foreclosure in favor of the county, the cost of which shall be paid in advance by the person notifying the treasurer of the intent to repurchase the tax-deeded land.
 - (c) If the former owner, or such former owner's heir or beneficiary, provides proof of satisfaction of all liens of record as established in the title report within 30 days of the date of the title report, the treasurer shall convey the tax-deeded land to the former owner, or such former owner's heir or beneficiary, by quit-claim deed provided the former owner, or such former owner's heir or beneficiary, has provided the county with funds necessary to satisfy all costs and expenses due the county as provided in Wis. Stat. § 75.35(3).
- (8) Advertisement. For any tax-deeded land that is not repurchased pursuant to sub. (7), the county shall advertise the sale of such property as follows.
 - (a) For the first attempt to sell tax-deeded land, the public works director shall publish a list of tax-deeded land for purchase that includes the location and appraised value of each property. Such list shall be published on the county's website and as a class 1 notice.
 - (b) Subsequent attempts to sell tax-deeded land shall be advertised by publication of a class 1 notice. The public works director may also advertise subsequent attempts to sell tax-deeded land through real estate brokers or any other appropriate means.

- (c) A list of tax-deeded land, including the location and appraised value of each property, shall be available for public inspection at the public works department and the treasurer's office.
 - (d) No tax-deeded land may be sold unless notice of the sale is mailed to the clerk of the municipality in which the property is located at least three weeks prior to the time of the sale.
- (9) Bids.
 - (a) Bids must be submitted to the public works director on a form that has been approved by corporation counsel. Bid forms may be available from the corporation counsel, treasurer, or public works department.
 - (b) Each bid must be accompanied by an earnest money deposit equal to 10% of the bid.
 - (c) A bid on a tax-deeded land must be for the property "as is, where is, and without any conditions."
 - (d) The public works director shall provide the completed bid forms to the finance committee for its determination on selling tax-deeded land.
- (10) Bid Evaluation. The finance committee may accept any bid to purchase tax-deeded land it determines that is most advantageous to the county subject to the following.
 - (a) Every bid less than the appraised value shall be rejected at the first attempt to sell the property.
 - (b) Tax-deeded land previously advertised for sale may be sold for any amount as determined by the finance committee, but only after the public works director advertised the sale of such tax-deeded land by publication of a class 1 notice.
 - (c) Any bid containing a contingency shall be rejected.
 - (d) A bid that is less than the amount of the highest bid may be accepted only if the finance committee prepares a written statement, available for public inspection, explaining the reason for accepting the bid.
 - (e) A bid that is less than the total of the delinquent taxes, interest, and costs incurred may be accepted if the finance committee determines that the sale is advantageous to the county.
 - (f) The finance committee may reject any bid if it determines acceptance will hamper other tax collection efforts or if it determines that it is in the county's interest to reject such bid.

- (11) Notice of Bid Acceptance or Rejection. The finance committee shall select the bid that it determines to be in the best interests of the county and bidders shall be notified of finance committee decisions within 30 days of the committee's decision. A successful bidder shall pay the remaining balance within 14 days of being notified or the earnest money deposit shall be forfeited. If a bid is not accepted, the earnest money deposit shall be returned to the bidder.
- (12) The treasurer shall send to the former owner any proceeds to which the former owner is entitled under Wis. Stat. § 75.36(2m)(a) by certified mail (adult signature restricted delivery) to the former owner's last known address. If the payment to the former owner is returned to the county or otherwise not claimed by the former owner within one year following the mailing of the proceeds, the payment shall be considered unclaimed funds and disposed of pursuant to Wis. Stat. § 59.66(2). Neither the former owner nor any person making a claim for any funds under this sub. (10) is entitled to interest on sums owed by the county hereunder.

4.13 Fees.

The following schedule shall govern the stated fees imposed by authority of Manitowoc County:

- (1) County Clerk.
 - (a) The fee to issue a marriage license is \$80.
 - (b) The fee to waive the 5-day waiting period to issue a marriage license is \$25.
 - (c) The fee to issue a declaration of domestic partnership or a certificate of termination of domestic partnership is \$80.
 - (d) The fee to waive the 5-day waiting period to issue a declaration of domestic partnership is \$10.
- (2) Planning and Zoning Department Fee Schedule.
 - (a) The county board shall, by resolution, establish the fees that the planning and zoning department is authorized to charge.
 - (b) The planning and zoning department fee schedule will be attached to this ordinance as an appendix and a copy will be on file at the planning and zoning department.
 - (c) The planning and park commission shall review the fee schedule at least annually and may recommend changes to the fee schedule to the county board.

(3) Sheriff's Office Fees.

- (a) The county board shall, by resolution, establish the fees that the sheriff's office is authorized to charge.
- (b) The sheriff's office fee schedule shall be attached to this ordinance as an appendix and a copy will be on file at the sheriff's office.
- (c) The public safety committee may review the fee schedule as needed and may recommend changes to the fee schedule to the county board.
- (d) The Sheriff is authorized to obtain payment of any jail expenses, electronic monitoring fee, and booking fee by deducting the fee from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the jail expenses, electronic monitoring fee, and booking fee, the sheriff may employ any means authorized by law to collect the fee.
- (e) In addition to any fee listed in the fee schedule adopted pursuant to this s. 4.13(3), the Sheriff is authorized to seek and secure reimbursement of the following expenses incurred by prisoners who are incarcerated in the county jail for state criminal law violations or Manitowoc County Code violations:
 - 1. dental, hospital, medical, prescription, or vision expenses incurred by the county on behalf of the prisoner;
 - 2. expenses incurred by the county to collect payments under this ordinance;
 - 3. any other expenses incurred by the county on behalf of a specific prisoner, such as for personal care, transportation, or special materials or supplies.
- (f) For each inmate of the Manitowoc County Jail who is granted privileges under Wis. Stat. § 303.08, by order of the court, the wages, salary, and unemployment insurance and employment training benefits received by such inmates shall be disbursed by the Sheriff for the purposes and in the order stated in Wis. Stat. § 303.08(5) and shall be used to pay for the board of the inmate. If the inmate is gainfully self-employed, the inmate shall pay the Sheriff for such board, in default of which the inmate's privilege under the Huber law is automatically forfeited.
- (g) The sheriff's office may contract with federal, state, county, or other local law enforcement or correctional agencies to house prisoners for those agencies. When a prisoner is held at the County Jail for another agency, the agency shall pay the rate provided for by contract between the sheriff's office and that agency for the per capita maintenance of each prisoner.

- (h) In addition to any fee listed in the fee schedule adopted pursuant to this s. 4.13(3), the Sheriff is authorized to charge the standard mileage rate for business use of a car or truck as set and periodically adjusted by the United States Internal Revenue Service for warrant pickups or other reimbursable transportation.
 - (i) In the case of a juvenile prisoner, reimbursement for the costs of custody, sanctions, and court and legal services shall be governed by the Wisconsin Statutes, including Wis. Stat. § 938.275.
 - (j) The Sheriff is authorized to seek reimbursement in the manner authorized by the Manitowoc County Code or as otherwise provided in Wis. Stat. chs. 301 to 303 and the Sheriff is authorized to use a combination of methods to seek and secure reimbursement, but may not collect for the same expense twice.
 - (k) In addition to any other authority authorizing the implementation of the fees in this s. 4.13(3), such fees are adopted pursuant to Wis. Stat. §§ 302.38 and 302.372.
- (4) Storage fees. Whenever a County department, agency, commission, or board stores property for any person, business, firm, organization, or entity, the department may collect the following fees:
- (a) In the case of property stored in mini-warehouses or other rental spaces, the department shall charge the actual cost of the storage plus administrative expenses incurred in moving the property.
 - (b) For property stored on County premises, the department shall charge a rental fee established by the department's supervisory committee.
 - (c) The owner of any property stored by the County shall be notified by mail, if possible, that the County has the property. The notice shall also advise the owner that the County holds the property as a lessor of storage space; that the County will take any appropriate action as a landlord if the rental is not paid.
 - (d) In case of default on payment, the department shall proceed to sell the property or dispose of it according to law, the owner shall remain liable for any unpaid rent due the County.
- (5) Register of Deeds Fees.
- (a) The Register of Deeds shall collect the fees prescribed by Wis. Stat. § 59.43 and any other applicable state law or administrative code.

- (b) The fee for counter service for approving rental energy weatherization program stipulation forms or other documents requiring staff assistance, where no uniform state fee exists, is \$20.
 - (c) The Register of Deeds, in cooperation with the Information Systems Department, is authorized to enter into agreements for access to information in the county land records computer system. The monthly fee for full internet access with the ability to print documents is \$310 for the first computer and \$105 for each additional computer. The monthly fee for access to the electronic tract index system only is \$105.
- (6) The Sheriff's Department and the Coroner shall charge the following fees for copies of records of the Sheriff's Department or the Coroner:
- (a) Photocopies. Twenty-five cents per side for a black and white photocopy of a letter or legal size document. Charges for color copies, other paper sizes, or special types of reproduction material (e.g., transparencies) shall be set by the Sheriff or the Coroner or their respective designees based on the actual costs of reproduction.
 - (b) Fax copies. \$1.00 for handling plus 50¢ per page transmitted.
 - (c) Audio tapes. \$10.00 per tape.
 - (d) Video tapes. \$20.00 per tape.
 - (e) Manual searches of records. \$10.00 per hour, with a minimum fee of \$10.00.
 - (f) Computer required searches of records. \$20.00 per hour, with a minimum fee of \$20.00.
 - (g) Photographs:
 - 1. Black and white 5 x 7 inch print: \$4.00.
 - 2. Black and white 8 x 10 inch print: \$6.00.
 - 3. Color 5 x 7 print: \$5.00.
 - 4. Color 8 x 10 print: \$7.00.
 - 5. Color 3½ x 5 print: \$3.00.
 - 6. Polaroid color print: \$1.25.
- (7) The Sheriff's Department shall charge a fee of \$70 per hour for each hour or portion of any hour during which vehicle escort services are provided. A deposit or

advance payment may be required. Payment in full is required within 30 days of the billing date.

- (8) For providing security at non-county events with reserve deputies, the Sheriff's Department shall charge an hourly rate and a minimum charge established by the department with the approval of the Public Safety Committee.
- (9) Coroner's Office Fee Schedule.
 - (a) The county board shall, by resolution, establish the fees that the coroner's office is authorized to charge.
 - (b) Unless otherwise adjusted by the county board, coroner's office fees shall automatically increase annually by the statutory limit of the CPI for the previous year. Fee increases shall be effective January 1 of each year.
 - (c) A fee authorized by this sub. (9) may be waived by the Coroner under the following circumstances:
 - 1. the body has been donated to medical science;
 - 2. the deceased or other financially responsible party is indigent and the fee is to be paid by a county or state agency, and no positive fiscal result would be realized by the County; or
 - 3. the financially responsible party files an affidavit of indigency with the Coroner's office.
- (10) The Human Services Department shall charge the following fees for the Intoxicated Driver Program:
 - (a) Intoxicated Driver Program Assessment: \$250.
 - (b) Missed Appointment Fee (No Show): \$150.
 - (c) Plan Amendment: \$50.

4.14 Dishonored Checks and Demands for Payment.

If a personal check tendered to make any payment to any county office or agency is not paid by the bank on which it is drawn, or if a demand for payment under a debit or credit card transaction is not paid by the bank upon which demand is made, the person by whom the check has been tendered or the person entering into the debit or credit card transaction shall remain liable for the payment of the amount for which the check was tendered or the amount agreed to be paid by debit or credit card and for all legal penalties, additions, and a charge of \$20. In addition, the county office or agency to whom the check was tendered or to whom the debit or credit card was presented may, if there is probable cause to believe

that a crime has been committed, provide any information or evidence relating to the crime to the district attorney for prosecution as provided by law. If any license has been granted upon any such check or any such debit or credit card transaction, the license shall be subject to cancellation for the nonpayment of the check or failure of the bank to honor the demand for payment authorized by debit or credit card.

4.15 Overpayments and Underpayments.

Unless otherwise provided by law, County Departments and the Clerk of Circuit Court may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$2 may be waived when the administrative cost of collection would exceed the amount of the underpayment.

4.16 Donations and Gifts.

- (1) A department director may accept a cash or non-cash donation to the county if the donation has a value of \$5,000.00 or less and the donation is for a public purpose related to the duties of the director as provided in §§ 2.01 and 2.02 of the Manitowoc County Code of Ordinances. Upon receipt of a donation, the department director shall report the donor (if known), amount, and purpose of the donation to the Finance Director and his or her home committee.
- (2) Any cash or non-cash donation with a value of more than \$5,000.00 may only be accepted by resolution of the county board.

HISTORY

10/18/1988: Chapter 4 codified by Ord. No. 88/89-89 effective October 23, 1988.

10/17/1989: Sec. 4.08 (8) created by Ord. No. 89/90-89 effective October 23, 1989.

07/17/1990: Sec. 4.13(d) created by Ord. No. 90/91-55 effective July 23, 1990.

08/21/1990: Sec. 4.06(1) amended and sec. 4.12(3)(b) repealed and recreated as sec. 4.12(3)(b)-(d) by Ord. No. 90/91-63 effective August 27, 1990.

12/18/1990: Sec. 4.13 (1)(a) amended by Ord. No. 90/91-112 effective December 27, 1990.

02/19/1991: Sec. 4.13(5)(d) created by Ord. No. 90/91-123 effective February 27, 1991.

06/18/1991: Sec. 4.13(5), (6), and (7) created by Ord. No. 91/92-51 effective July 17, 1991.

08/20/1991: Sec. 4.13(6) amended by Ord. No. 91/92-68 effective August 14, 1991.

08/20/1991: Sec. 4.13(5)(e) created by Ord. No. 91/92-69 effective August 28, 1991.

12/17/1991: Sec. 4.13(9) created by Ord. No. 91/92-131 effective January 1, 1992.

06/16/1992: Sec. 4.13(9) amended by Ord. No. 92/93-28 effective June 16, 1992.

10/13/1992: Sec. 4.11(2) amended by Ord. No. 92/93-95 effective no later than October 23, 1992.

11/17/1992: Sec. 4.13(a) amended by Ord. No. 92/93-111 effective November 24, 1992.

08/17/1993: Sec. 4.13(3)(c) amended by Ord. No. 93/94-91 effective August 27, 1993.

03/15/1994: Sec. 4.13(6) and (6)(a) amended by Ord. No. 93/94-180 effective March 24, 1994.

04/26/1994: Secs. 4.14 and 4.15 created by Ord. No. 94/95-14 effective May 5, 1994.

10/11/1994: Sec. 4.13(3)(a) and (b) amended by Ord. No. 94/95-97 effective October 20, 1994.

01/17/1995: Sec. 4.13(8) amended by Ord. No. 94/95-126 effective January 27, 1995.

01/16/1996: Sec. 4.11(2), (3), (4), and (5) and sec. 4.12(1), (2), (3), and (4) amended by Ord. No. 95/96-145 effective January 24, 1996.

02/20/1996: Sec. 4.03 repealed and recreated by Ord. No. 95/96-157 effective March 1, 1996.

11/12/1996: Sec. 4.13(2)(b) and (c) amended by Ord. No. 96/97-115 effective November 19, 1996.

12/17/1996: Sec. 4.13(3)(a), (b), and (c) amended by Ord. No. 96/97-130 effective December 24, 1996.

02/18/1997: Sec. 4.04(8) created by Ord. No. 96/97-157 effective February 27, 1997.

02/17/1998: Sec. 4.03 (5)(a) amended by Ord. No. 97/98-152 effective February 27, 1998.

02/15/2000: Sec. 4.13(3)(a) and (b) amended by Ord. No. 1999/2000-171 effective February 15, 2000.

07/18/2000: Sec. 4.13(6)(a) amended by Ord. No. 2000/2001-56 effective July 26, 2000.

11/20/2001: Secs. 4.13(2)(d), (e), (f), and (g) amended and secs. 4.13(2)(h), (i), and (j) created by Ord. No. 2001/2002-137 effective January 1, 2002.

12/18/2001: Sec. 4.13(3q) created by Ord. No. 2001/2002-163 effective December 27, 2001.

12/18/2001: Sec. 4.13(3u) created by Ord. No. 2001/2002-164 effective December 27, 2001.

12/18/2001: Sec. 4.13(3) renumbered and amended as (3g) and sec. 4.13(3a), (3d), (3m) (3w), and (3y) created by Ord. No. 2001/2002-165 effective December 27, 2001.

06/18/2002: Sec. 4.13(6)(a) amended by Ord. No. 2002/2003-25 effective June 27, 2002.

11/19/2002: Sec. 4.13(2)(a) and (b) amended by Ord. No. 2002/2003-97 effective January 1, 2003.

05/20/2003: Sec. 4.13(3g)(c) repealed and sec. 4.13(3j) created by Ord. No. 2003/2004-29 effective May 30, 2003.

11/11/2003: Sec. 4.13(2)(b), (h), and (j) amended by Ord. No. 2003/2004-85 effective January 1, 2004.

05/18/2004: Sec. 4.03(7)(d) created by Ord. No. 2004/2005-20 effective May 27, 2004.

05/18/2004: Secs. 4.13(3d)(a) and (c) amended by Ord. No. 2004/2005-30 effective May 27, 2004.

11/16/2004: Sec. 4.13(3g)(c) created by Ord. No. 2004/2005-109 effective November 26, 2004.

06/21/2005: Sec. 4.14 amended by Ord. No. 2005/2006-49 effective July 1, 2005.

10/11/2005: Sec. 4.13(3g)(a) and (3m)(b) amended and sec. 4.13(3p) created by Ord. No. 2005/2006-101 effective January 1, 2006.

11/15/2005: Sec. 4.13(2) repealed and recreated by Ord. No. 2005/2006-115 effective January 1, 2006.

12/19/2006: Sec. 4.09 repealed by Ord. No. 2006/2007-93 effective December 27, 2006.

02/12/2008: Sec. 4.13(9)(a) amended by Ord. No. 2007/2008-116 effective February 29, 2008.

05/20/2008: Sec. 4.13(5)(a), (b), and (c) amended by Ord. No. 2008/2009-27 effective May 29, 2008.

06/17/2008: Secs. 4.04(7), 4.05, 4.06, and 4.08 amended by Ord. No. 2008/2009-33 effective July 1, 2008.

07/15/2008: Sec. 4.13(3d)(c)1 and (3m)(b) amended by Ord. No. 2008/2009-46 effective August 1, 2008.

12/16/2008: Sec. 4.13(3x) created by Ord. No. 2008/2009-98 effective December 24, 2008.

02/24/2009: Sec. 4.05(5) amended by Ord. No. 2008/2009-105 effective March 9, 2009.

02/24/2009: Secs. 4.14 and 4.15 amended by Ord. No. 2008/2009-109 effective March 9, 2009.

05/19/2009: Secs. 4.11 and 4.12 amended and sec. 4.125 created by Ord. No. 2009/2010-20 effective June 1, 2009.

09/22/2009: Sec. 4.13(1)(a) and (b) amended and sec. 4.13(c) and (d) created by Ord. No. 2009/2010-58 effective October 1, 2009.

12/15/2009: Sec. 4.13(3) created, sec. 4.13(3p) amended, sec. 4.13(3q) renumbered as 4.13(3s), and sec. 4.13(3q) created by Ord. No. 2009/2010-104 effective January 1, 2010.

07/20/2010: Sec. 4.13(5)(a) amended by Ord. No. 2010/2011-29 effective July 28, 2010.

09/21/2010: Sec. 4.13(9)(a) and (b) amended by Ord. No. 2010/2011-54 effective January 1, 2011.

12/21/2010: Sec. 4.13(9)(c) amended by Ord. No. 2010/2011-78 effective January 1, 2011.

09/20/2011: Sec. 4.05(1) amended by Ord. No. 2011/2012-54 effective September 30, 2011.

10/18/2011: Sec. 4.13(3m)(b) amended by Ord. No. 2011/2012-60 effective November 1, 2011.

02/28/2012: Sec. 4.125 repealed by Ord. No. 2011/2012-82 effective March 9, 2012.

05/15/2012: Sec. 4.13(7) amended by Ord. No. 2012/2013-20 effective May 25, 2012.

12/18/2012: Secs. 4.13(6), 4.13(6)(a) amended, 4.13(9) repealed and recreated by Ord. No. 2012/2013-76 effective January 1, 2013.

05/21/2013: Sec. 4.13(2) amended by Ord. No. 2013/2014-25 effective August 1, 2013.

05/21/2013: Appendix (Planning and Zoning Department Fee Schedule) added by Res. No. 2013/2014-26 effective August 1, 2013.

08/19/2014: Sec. 4.05(6) amended by Ord. No. 2014/2015-34 effective August 29, 2014.

10/14/2014: Appendix amended by Res. No. 2014/2015-48 effective January 1, 2015.

10/30/2014: Sec. 4.13(3d)(c)1. repealed, sec. 4.13(3d)(cm) created, and sec. 4.13(3g)(a) amended by Ord. No. 2014/15-52 effective January 1, 2015.

12/16/2014: Sec. 4.12(3) amended and secs. 4.12(7)(bm) and 4.12(8)(bm) created by Ord. No. 2014/2015-62 effective December 26, 2014.

9/15/2015: Appendix amended by Res. No. 2015/2016-40 effective January 1, 2016.

3/15/2016: Sec. 4.13(3x) repealed by Ord. No. 2015/2016-86 effective April 5, 2016.

9/20/2016: Appendix amended by Res. No. 2016/2017-37 effective January 1, 2017.

03/03/2017: Typographical corrections made to Table of Contents.

07/18/2017: Sec. 4.13(10) created by Ord. No. 2017/2018-29 effective July 22, 2017.

10/10/2017: Appendix amended by Res. No. 2017/2018-57 effective January 1, 2018.

11/08/2018: Appendix amended by Res. No. 2018/2019-51 effective January 1, 2019.

04/09/2019: Typographical corrections made to Table of Contents.

11/05/2019: Sec. 4.16 created by Ord. No. 2019/2020-46 effective November 9, 2019.

11/05/2020: Secs. 4.02(2), 4.03(5)(c), 4.03(5)(c)4., 4.03(5)(c)5., 4.03(7)(d)1., 4.04(1)(a), 4.04(1)(b), 4.04(1)(c), 4.04(2), 4.05(2), 4.05(6), 4.06(1), 4.07(1), 4.07(2), 4.09(1), 4.09(2), 4.09(3), 4.10, 4.12(2), 4.16(1), and table of contents amended by Ord. No. 2020/2021-41 effective November 10, 2020.

10/25/2021: Appendix amended by Res. No. 2021/2022-33 effective January 1, 2022.

02/15/2022: Typographical corrections made to Table of Contents and secs. 4.11 and 4.13(3y).

10/31/2022: Appendix amended by Res. No. 2022/2023-36 effective January 1, 2023.

10/30/2023: Appendix amended by Res. No. 2023/2024-42 effective January 1, 2024.

12/19/2023: Appendix amended by Res. No. 2023/2024-48 effective January 1, 2024.

12/19/2023: Sec. 4.13(9) amended by Ord. No. 2023/2024-53 effective January 4, 2024.

03/19/2024: Secs. 4.13(3a), 4.13(3d), 4.13(3g), 4.13(3j), 4.13(3m), 4.13(3p), 4.13(3q), 4.13(3s), 4.13(3u), 4.13(3w), 4.13(3y) repealed, sec. 4.13(3) amended, and appendix (Sheriff's Office Fee Schedule) added by Ord. No. 2023/2024-76 effective March 29, 2024.

04/16/2024: Sec. 4.065 created and table of contents amended by Ord. No. 2024/2025-1 effective April 22, 2024.

11/12/2024: Appendix (Planning and Zoning Department Fee Schedule) amended by Res. No. 2024/2025-55 effective January 1, 2025.

11/12/2024: Sec. 4.12 repealed and recreated by Ord. No. 2024/2025-56 effective January 2, 2025.

12/17/2024: Sec. 4.13(9) repealed and recreated by Ord. No. 2024/2025-62 effective December 30, 2024.

12/17/2024: Appendix (Coroner's Office Fee Schedule) added by Res. No. 2024/2025-63 effective December 30, 2024.

02/18/2025: Sec. 4.05 repealed and recreated by Ord. No. 2024/2025-71 effective March 26, 2025.

12/16/2025: Appendix (Planning and Zoning Department Fee Schedule) amended by Res. No. 2025/2026-131 effective January 1, 2026.

CHAPTER 4
APPENDIX

CORONER'S OFFICE FEE SCHEDULE

CORONER'S FEES	
Cremation Authorization	\$ 138.00
Death Certificate Processing	\$ 25.85
Disinterment Authorization	\$ 75.00
Morgue Use	\$ 35.00
Records Certification	\$ 25.00

CHAPTER 4
APPENDIX

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE
Effective January 1, 2026

PRIVATE ONSITE WASTEWATER TREATMENT (POWTS) APPROVALS	
Holding Tank - 5,000 gpd or less	\$ 147
Holding Tank - 5,001 – 10,000 gpd	\$ 180
Holding Tank - 10,001+ gpd	\$ 226
In-Ground Non-Pressurized System – Residential	\$ 214
In-Ground Non-Pressurized System - Nonresidential - 1,000 gpd or less	\$ 282
In-Ground Non-Pressurized System - Nonresidential - 1,001 – 2,000 gpd	\$ 344
In-Ground Non-Pressurized System - Nonresidential - 2,001 - 5,000 gpd	\$ 412
Maintenance Program - Per Year	\$ 15
Pressurized System - 1,000 gpd or less	\$ 282
Pressurized System - 1,001 – 2,000 gpd	\$ 344
Pressurized System - 2,001 - 5,000 gpd	\$ 412
Revision - Previously Approved Plan	\$ 152

NONMETALLIC MINING	
Active Acreage - Per Acre/Per Year	\$ 75
Mining Plan Review	\$ 300
Mining Plan Modification Review	\$ 300

SANITARY PERMITS	
Alternate, Experimental, or Other System	\$ 664
Holding Tank	\$ 664
In-Ground Non-Pressurized System	\$ 546
Large Scale System	\$ 804
On-site Soil Evaluation	\$ 91
On-site System Evaluation	\$ 91
Pressurized System	\$ 664
Reconnection	\$ 214
Renewal	\$ 135
Soil Test Review	\$ 40
Wisconsin Fund Application	\$ 100

CHAPTER 4
APPENDIX

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE
Effective January 1, 2026

ZONING PERMITS	
Accessory Structure (New Construction or Modification)	\$ 124
Board of Adjustment – Appeal	\$ 570
Board of Adjustment - Interpretation Request	\$ 570
Board of Adjustment - Variance Request	\$ 570
Certified Survey Map – Appeal	\$ 193
Certified Survey Map - Review (First Lot)	\$ 165
Certified Survey Map - Review (For Each Additional Lot)	\$ 62
Certified Survey Map - Variance Request	\$ 193
Conditional Use Permit	\$ 570
Development Plan Review (First Lot)	\$ 440
Development Plan Review (For Each Additional Lot)	\$ 57
Filling and Grading Permit	\$ 193
Impervious Surface Calculation Review	\$ 185
Industrial Site Plan Review	\$ 153
Principal Structure (New Construction or Modification)	\$ 242
Shoreland Mitigation Plan Review	\$ 350
Subdivision Plat Review (First Lot)	\$ 468
Subdivision Plat Review (For Each Additional Lot)	\$ 52
Telecommunication – Tower	\$3,000
Telecommunication - Antenna Co-location	\$ 124
Wind Energy System - Large (Application)	\$2,500
Wind Energy System - Large (For Each Tower on Application)	\$1,000
Wind Energy System – Small	\$ 350
Zoning Amendment - Petition	\$ 570

CHAPTER 4
APPENDIX

SHERIFF'S OFFICE FEE SCHEDULE

JAIL FEES	
Jail Booking Fee	\$ 25.00
Jail Room and Board – All Inmates Including Huber (per day)	\$ 25.00
Jail Transfer Fee	\$ 100.00
Electronic Monitoring - Processing Fee	\$ 50.00
Electronic Monitoring (per day)	\$ 25.00
Electronic Monitoring – Dual Bracelet (per day)	\$ 26.00
Electronic Monitoring - Alert Notification Resulting From the Violation of Program Condition(s)	Actual Cost
Electronic Monitoring - Damage to Electronic Monitoring Program Equipment Caused by Inmate	Actual Cost
Health Services Visit	\$ 7.50
Drug Test	\$ 25.00
Video Visitation (per minute)	\$.25

SHERIFF'S FEES	
Contracted Services (deputy per hour)	\$ 85.00
Escorts (deputy per hour – one hour minimum)	\$ 85.00
Reserve Deputy (per hour – four hour minimum)	\$ 45.00
Civil Process Fee (first attempt/per person)	\$ 60.00
Civil Process Fee (each additional attempt/per person – limit three attempts)	\$ 30.00
Execution of Writ (assistance, replevin, restitution)	\$ 85.00
Deputy Standby Time on Execution of Writ (per hour)	\$ 85.00
Sheriff's Sale Posting	\$ 75.00
Sheriff's Sale	\$ 75.00
Impound Storage Fee (per day)	\$ 15.00