



Winnebago County
Chapter 3

Finance and Taxation Ordinance

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**WINNEBAGO COUNTY
FINANCE AND TAXATION ORDINACE
CHAPTER 2, WINNEBAGO COUNTY GENERAL
CODE**

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FINANCE AND TAXATION

3.01 ADMINISTRATION AND COUNTY BUDGET. To provide for the orderly administration of the budget adopted by the Winnebago County Board of Supervisors, the following procedures are established:

(1) General:

- (a)** The Winnebago County budget shall include details on each item relating to a department's operation with a separate listing, where applicable, under the following three broad categories:
1. Salaries - Benefits.
 2. Operating Expenses.
 3. Capital Outlay.
- (b)** Only the totals of the several line items in each department's individual budget are to be adopted. The complete listing of each recommended item in the last two columns of the budget shall be considered as substantiating detail used to arrive at a total. No transfers may be made among the three above-named categories except in accordance with rules established by the Winnebago County Board of Supervisors. In the absence of such rules, no transfer may be made without County Board approval.

(2) Salaries and Benefits:

- (a)** Salaries listed in the budget shall be those salaries as are in effect on July 1 of the year in which the budget is being considered but shall also include projected step and longevity rates that may become effective during the budget year.
- (b)** Funds necessary to cover all costs pertaining to the employment of personnel in excess of amounts initially budgeted by all departments shall be included in the General Salary Fund and shall be initially distributed when projected costs become known. Conversely, when salary and benefit surpluses arise in department budgets as the result of employment turnover and temporary vacancies in authorized positions, such surpluses will revert back to the General Salary Fund.
- (c)** Costs covered by the General Salary Fund include such items as salary increases, fringe benefit cost increases, new positions, necessary moving expenses, and temporary substitute personnel.
- (d)** New positions shall be filled in the following manner.
1. Submit requests to Committee of Jurisdiction for consideration.
 2. Committee of Jurisdiction will make its recommendation known to the Personnel and Finance Committee.
 3. Personnel and Finance Committee will review request and recommendations.
 4. Request, if approved, will be submitted to the County Board by the Personnel and Finance Committee. If the request is denied by the Personnel and Finance Committee, the Committee of Jurisdiction, at its discretion, may submit the request to the County Board.
 5. County Board makes decision.

6. County Executive makes decision.

- (e)** Vacant positions in the Table of Organization must have the approval of the County Executive prior to being filled.
- (f)** Fringe benefits are a separate item in the budget. This item reflects the monetary outlay for various fringe benefits applicable to employees in each department. The actual figures and the estimated figures for the budget year shall be included in this item.

(3) Operating Expenses

- (a)** Operating expenses consist of various items in the budget required to operate each of the departments in Winnebago County government.
- (b)** Travel expenses, as hereinafter defined, must be limited to the total dollar amount approved in the budget as a sum certain for each department and must be administered in accordance with the rules established by the Winnebago County Board of Supervisors. Travel expenses shall include all meals, mileage, hotel, registration fees, public carrier (airplane) and other related expenses such as parking fees and toll charges.
- (c)** Alterations within a department's operating budget may be authorized by the County Executive except in cases of conventions and conferences and other changes requiring County Board approval.

(4) Capital Outlay

- (a)** Capital outlay expenditures related to Public Works Projects, shall be subject to the Statement of Policy No. 74-1 as adopted by the Winnebago County Board of Supervisors on March 19, 1974.
 - 1.** The approval of this budget does not grant authority for the purchase of the requested individual items. It is only an indication of various departmental requests. Each request will be reviewed during the year.
 - 2.** All requests for capital purchases shall be made to the County Executive. If purchase is approved, County Executive will determine the method of purchase and the purchaser (Purchasing Agent or Department Head).
 - 3.** The total cost of all combined Capital Outlay items purchased by a County department during the budget year may not exceed the total budget for Capital Outlays for that department absent prior approval of the Winnebago County Board of Supervisors, pursuant to the procedure which is provided in [§ 65.90](#), Wis Stats. Purchases by a department in excess of the estimated costs of an individual item budgeted for a Capital Outlay shall be approved, in advance, by the Winnebago County Executive and the Committee of the Winnebago County Board of Supervisors having jurisdiction over that department. That Department shall report to the County Board at budget time. Any additions, deletions, or substitutions of Capital Outlay items to a department's budget during the course of a budget year must be approved, in advance, by the Winnebago County Executive and the



Committee of the Winnebago County Board of Supervisors having jurisdiction over that department.

3.02 ENFORCEMENT OF TAX LIENS: From and after July 1, 1976, the County elects to adopt the provisions of [§ 75.521](#), Wis. Stats, for the purpose of enforcing tax liens in the County in the cases where the procedure provided by such section is applicable.

3.03 PROPERTY ACQUIRED IN THE ENFORCEMENT OF DELINQUENT TAX LIENS

- (1) The following procedure shall govern the sale of tax deeded lands other than by preference to former owners pursuant to [§ 75.35\(2\)\(a\)](#), Wis Stats:
- (a) The appraisal price of tax deeded lands shall be determined by the Personnel and Finance Committee of the Winnebago County Board of Supervisors and approved by the County Board.
 - (b) The sale price of all tax deeded lands except the sale of tax deeded lands to former owner by preference pursuant to [§ 75.35\(3\)](#), Wis Stats, shall be approved by the Personnel and Finance Committee of the County Board.
 - (c) The County Treasurer shall have the power to convey tax-deeded land by land contract or by quit claim deed pursuant to [§ 75.35\(3\)](#), Wis Stats, after the requirements of subs.(a) and (b) have been completed.
 - (d) Notwithstanding (a) or (c) above the Personnel and Finance Committee shall have the authority to approve the sale of tax deeded non-homestead lands to a governmental entity for the amount of taxes, interest and costs associated with the acquisition of that land if the Committee, in its discretion, determines that it would be in the best interest of Winnebago County to do so.
- (2) Pursuant to [§ 75.35\(3\)](#), Wis. Stats, the following procedure shall govern the sale of tax deeded land to the former owner of such land:
- (a) The County Treasurer shall have the power to give preference in the right to purchase any parcel of tax deeded lands, except those lands included in sub. (d), to the former owner who lost his title through delinquent tax collection enforcement procedure, or his heirs, with the approval of the supervisor of the ward, town or village in which the property is situated and the County Clerk.
 - (b) The selling price of any such parcel sold under this section shall not be less than the total taxes paid by the County in taking the tax deed plus interest to the date of the repurchase and any other taxes, special assessments or charges for which the County may be liable by having taken the tax deed.
 - (c) The sale of such lands shall be exempt from all provisions of [§ 75.69](#), Wis Stats.
 - (d) This section shall not apply to tax deeded lands which have been approved for dedicated public use by the County subsequent to the acquisition thereof.
- (3) **IN GENERAL, THE FOLLOWING SHALL APPLY:**
- (a) The purchase price of any lands sold under this section shall be subject to the current rate of

interest charged by recognized lending institutions.

- (b) The purpose of this section is to grant certain optional powers to the County Treasurer as are provided in [§ 75.35](#), Wis. Stats, and is not intended to enumerate all the requirements for the enforcement of delinquent tax liens.
- (c) Search and Notice Fee: In lieu of determining the County's actual expense for court actions, certified letters, sheriff's fees, title reports, guardian ad litem fees, and publication expense and similar items required in securing merchantable title to lands taken by tax deed, the county shall charge the owner of each tax deed parcel \$200.00. The search and notice fee shall be charged to the owner of each tax deed parcel when the county first incurs expenses necessary to obtain title to the property.

3.04 UNCOLLECTABLE ACCOUNTS RECIEVABLE

- (1) PURPOSE. The purpose of this section is to establish an orderly procedure whereby accounts receivable may be reviewed periodically by appropriate department heads and the Finance Department to determine collectability; to provide a procedure for review whereby accounts receivable will be referred for collection or brought before the County Board to be written off.
- (2) PROCEDURE:
 - (a) The Finance Department shall be accountable to the County Executive for review of all accounts receivable as they relate to the following areas:
 - (1) Park View Health Center.
 - (2) Mental Health Clinic
 - (3) Airport Accounts
 - (4) County Health Nurse
 - (5) Miscellaneous General Accounts
 - (b) The Finance Department will review these accounts periodically with the Department Heads and, upon mutual agreement, refer these accounts to the Corporation Counsel.
 - (c) Upon findings of the Corporation Counsel, these accounts will then be reviewed by the County Executive who will either refer them to a collection agency or to the County Board's Personnel and Finance Committee.
 - (d) The Corporation Counsel shall have the authority to settle an account provided that the amount of an account written off as a result of a settlement does not exceed \$1,000.
 - (e) A list of all accounts settled pursuant to Paragraph (d), above, will be provided to the Personnel and Finance Committee for review at the next scheduled meeting after a settlement has occurred.
 - (f) The Personnel and Finance Committee shall present a resolution to the County Board setting forth the total dollars to be written off on all other accounts which do not have settlements and the account applicable, with detail retained by the Finance Department for reference and public inspection.



3.05 ATTENDANCE AT MEETINGS OR SCHOOLS**(1) GENERAL:**

- (a) The purpose of this Ordinance is the establishment of an orderly procedure for the authorization of travel or attendance at meetings, conferences, or educational seminars, on behalf of Winnebago County and for the reimbursement of legitimate expenses incurred as a result of such attendance.
- (b) The intent of this Ordinance is that of restricting the reimbursement of travel expenses to only those items which are properly authorized and which are essential to the conduct of Winnebago County business or training off-site. As such, persons claiming reimbursement for travel expenses should make every reasonable effort to minimize the cost impact of their travel on behalf of Winnebago County.
- (c) The provisions of this Ordinance shall not apply to volunteer drivers.

(3) APPROVAL:

- (a) **Budget Approval:** Adoption of the County budget constitutes approval of the department budget for known meetings, conferences and educational seminars as well as for the summarized cost estimate for other meetings, conferences, educational seminars and local travel. Attendance of employees and elected officials other than County Board Supervisors at meetings, conferences or educational seminars that were not identified specifically at the time that the department budget was submitted and considered shall require the advance approval of the County Executive. In the case of County Board Supervisors, advance approval by the County Board is required for attendance at meetings, conferences or educational seminars that were not identified specifically at the time that the budget was adopted, except as otherwise provided pursuant to the Rules of the Winnebago County Board of Supervisors.
- (b) **Expense Voucher Approval:** The County Executive or his designee shall be responsible for reviewing and authorizing the payment of expense reimbursements submitted by employees and elected officials other than County Board Supervisors. The Chairman of the County Board shall be responsible for reviewing and authorizing the payment of expense reimbursements submitted by County Board Supervisors. For purposes of this Ordinance, the County Executive or his designee and the County Board Chairman shall be known as the Authorizing Agent with respect to various required approvals specified herein.
- (c) **Deadlines for Submission of Expense Reimbursement Reports:** It is recommended that expense reimbursement reports be submitted at least quarterly so that the departments travel expenses on the Winnebago County Income Statement are reasonably up to date for budget monitoring. Expense reimbursement reports must be submitted no later than February 10 of the succeeding year to be recorded in the current year. Those submitted after that will be posted to the succeeding year. Expense reimbursement reports turned in after June 30 of the succeeding year will not be eligible for reimbursement at all.

(4) EXPENSE REIMBURSEMENT:

- (a) **Automobile Mileage Expense**

1. Automobile mileage shall be reimbursed at the current federal (Internal Revenue Service) mileage rate established for employees utilizing their vehicles for business purposes.
2. No employees or elected officials of Winnebago County shall operate a privately-owned motor vehicle on County business unless they meet the County's minimum automobile liability insurance requirements which are set forth as follows:

\$100,000.00 for each person for bodily injury.
 \$300,000.00 for each occurrence for bodily injury.
 \$ 50,000 for each occurrence for property damage.

3. A. All Winnebago County employees and elected officials who drive a privately-owned motor vehicle on County business shall produce evidence of insurance coverage to the person responsible for approving their expense reports upon request.
 B. No automobile mileage shall be reimbursed to Winnebago County employees, or elected officials of Winnebago County who operate a motor vehicle in violation of this section of this Ordinance.
4. All travel shall be by the most direct route with an allowance to be made for reasonable variations due to route conditions. Mileage shall be paid to the person whose private motor vehicle is used. Where a number of persons are making the same trip, travel shall be in the fewest necessary number of motor vehicles.
5. Employees and elected officials other than County Board Supervisors shall not be paid for travel between their place of residence and their regular work locations.
6. Travel in one's personal automobile between County facilities in the course of business is eligible for mileage reimbursement.
7. Mileage reimbursement paid to employees and Winnebago County Board members and members of duly appointed Winnebago County committees, boards, and commissions for attendance at duly noticed meetings shall not exceed the mileage between the site of the meeting and the permanent residence of the employee, board, committee or commission member.

(b) Lodging and Meals Expense:

1. The following schedule consists of maximum reimbursable expenses for lodging and meals:
 Overnight Lodging - Single room cost.

\$10.00	Breakfast
\$12.00	Lunch
\$23.00	Supper

These are the allowable amounts that Winnebago County will reimburse for meals including tips. Meal costs that exceed these amounts may be approved by the authorizing agent provided they are reasonable for the location of the meeting. Submission of meal receipts is required for all meals.

2. Persons attending meetings, conferences, or educational seminars that extend for a full day or a partial day may claim necessary meal expenses per meal as set forth herein. No reimbursement shall be claimed for meals that could have reasonably been consumed prior to departure or following return.
3. Meals consumed by employees and elected officials as part of a business breakfast, luncheon, or dinner are eligible for reimbursement in accordance with the foregoing schedule subject to the approval of the Authorizing Agent.
4. Lodging costs will not be reimbursed for any site within 50 miles of the Winnebago County Courthouse unless approved in advance by the Authorizing Agent.



5. In order to be reimbursed for lodging costs for the night prior to the beginning of a meeting, conference, or educational seminar, the site of the meeting, conference, or educational seminar must be at least 100 miles from the Winnebago County Courthouse and the starting time must be no later than 9:30 a.m. Normally, reimbursement for lodging costs for the night at the end of a meeting, conference, or educational seminar shall not be paid unless the meeting, conference, or educational seminar is located more than 100 miles from the Winnebago County Courthouse and the meeting, conference, or educational seminar ends later than 8:30 p.m. Exceptions to these provisions may be made by the Authorizing Agent based upon weather conditions or other reasonable considerations.
6. Since Winnebago County is exempt from state and local taxes in Wisconsin, persons seeking lodging expense reimbursement shall arrange in advance with the lodging facility to exempt reimbursed room and meal charges from state and local taxes.

(5) GENERAL ITEMS OR EXPENSE:

(a) Public Transportation:

1. Travel by plane or train shall be at coach rates.
2. Since most trips are pre-planned, airline tickets shall be purchased far enough in advance so as to achieve the lowest possible fares. If a fare requires additional nights of lodging and additional meals, these extra expenses and the value of lost work time shall be weighed against the airfare and the most economical choice shall be made. In the event that extenuating circumstances prevent the most economical choice from being made, advance approval of the Authorizing Agent shall be secured.
3. Educational seminars that are offered in more than one location shall normally be selected on the basis of the closest site to Winnebago County. Exceptions to this provision require the advance approval of the Authorizing Agent.
4. Incidental expenses for taxi fares, limousine fares, busses, or other forms of land transportation between the airport or terminal, and the place of lodging, and/or the meeting, conference, or seminar site are reimbursable under this Ordinance.
5. Tips (other than meal tips), alcoholic beverages, barber or beautician costs, in-room movies, health club fees and all sundry items not specifically addressed in this Ordinance are not reimbursable.
6. Auto rentals shall be made only if less expensive than other forms of land transportation or if other forms of transportation would prove unreasonable from a time/use perspective.
7. Disbursements made in foreign currency must be converted to U.S. currency when preparing the expense report.
8. Where County employees or elected or appointed officials share transportation, only those persons actually providing the means of transportation or paying for the cost of the transportation shall be reimbursed.

- (b) County employees, officers and County Board Supervisors attending County Board meetings or any other authorized meeting or seminar who are not prohibited from claiming mileage expense, but to whom no other provision of this ordinance is applicable, shall be entitled to mileage reimbursement at a rate of \$.0001 per mile.
- (c) Telephone: Employees, officers and elected officials shall be eligible for reimbursement of personal telephone expenses for calls between their place of lodging and their home not to exceed an average of \$3.50 per day for each night of lodging away from home.
- (d) Registration or Conference Fees:
- (6) Registration or conference fees are reimbursable by Winnebago County upon proof of payment or they may be prepared upon advance billing. In the event that prepayment of registration or conference fees has been made and the individual scheduled to attend cannot attend, the person who made the original arrangements is responsible for providing a suitable substitute or for seeking a refund of the registration or conference fee. ADVANCES: The Authorizing Agent may authorize the payment of travel advances to employees and elected officials engaged in travel on County business.
- (7) ENFORCEMENT:
- (a) The County Board Chairman shall be responsible for the enforcement of and compliance with the provisions of this Ordinance, with regard to County Board Supervisors. The County Executive or his or her designee(s) shall be responsible for enforcement of and compliance with the provisions of this Ordinance with regard to employees of Winnebago County and elected officers other than County Board Supervisors. The Chairman of the Personnel and Finance Committee shall review and approve expense reimbursement requests of the County Board Chairman and County Executive for purposes of compliance with this Ordinance. If the County Board Chairman and Personnel and Finance Committee Chairman are one and the same, then any other member of the Personnel and Finance Committee may review and approve expense reimbursement requests of the County Board Chairman.
- (8) PER DIEM AND EXPENSE REIMBURSEMENT PURSUANT TO [§ 73.06](#), WIS STATS:
- (a) This Section of the Code is adopted under the authority granted by [§73.06\(1\)](#), Wis Stats.
- (b) Per Diem and Expenses.
1. Local municipal assessors, clerks and other officials attending a conference called by the Wisconsin Department of Revenue, pursuant to Section [73.06\(1\)](#), Statutes, shall be paid a per diem of \$40.00 per day for attendance at said meetings.
 2. Local municipal assessors, clerks and other officials attending meetings called by the Wisconsin Department of Revenue pursuant to [§ 73.06\(1\)](#), Wis Stats, shall receive mileage expense reimbursement at the rate established pursuant to Section 3.05(4)(a)(1) of the General Code of Winnebago County. Said mileage expense reimbursement shall only be paid to those officials actually operating a motor vehicle as a means of transportation to or from said meetings. Officials utilizing public transportation shall be reimbursed at the actual rate of expense for said transportation, provided that said expense shall not exceed the automobile mileage reimbursement rate established pursuant to Section 3.05(4)(a)(1) of the General Code of Winnebago County.
- (c) Residency:
1. Payment certificates of the Supervisor of Equalization showing attendance and travel shall be submitted to the Winnebago County Treasurer.

2. The Winnebago County Treasurer shall make payments to all local municipal assessors, clerks, and other municipal officials attending meetings pursuant to [§ 73.06\(1\)](#), Wis Stats, upon receipt of a proper certificate from the supervisor of equalization showing attendance and travel and upon proper verification that the residence of said local official was Winnebago County, with said payments to be made from the General Fund of Winnebago County.
 3. Payments to assessors shall be mailed by the Winnebago County treasurer to the municipality of the assessor's employment with the exception that employees of a private assessment firm may be mailed payments directly by the Winnebago County Treasurer, within the Treasurer's discretion.
- (d) Effective Date: This Ordinance shall be effective as of the date following the date of publication.

3.07 PROCEDURE FOR COMPETITIVE PURCHASING BY WINNEBAGO COUNTY DEPARTMENTS; DOCUMENTATION REQUIREMENTS: EXEMPTIONS

- (1) PURPOSE: The purpose of this Ordinance is to establish a procedure whereby the purchase of goods and services by Winnebago County operating units costing in excess of \$2,500 and the purchase of services costing in excess of \$5,000 shall be procured using competitive means.
- (2) COMPETITIVE PURCHASING: The Finance Department shall establish written purchasing procedures in relation to this ordinance and all departments of Winnebago County, both elected and appointed, are required to comply with such procedures.
- (3) REVIEW OF PROCEDURES: The Personnel and Finance Committee shall review the procedures on an annual basis and make recommendations for amendments. Amendments shall be approved by both the Committee and County Executive. When necessary, such amendments shall be brought before the County Board for review.
- (4) EXEMPTIONS: The following procurements may be made without compliance with the competitive purchasing requirements of this section of the Code:
 - (a) Purchases of natural gas, electricity, water, and sewage connections from public utilities.
 - (b) Real estate transactions.
 - (c) Brand name, patented equipment, service or supplies available from only one source as determined by the Finance Director or his designee.
 - (d) Emergency purchases due to breakdown in machinery or as essential service; or when unforeseen circumstances arise, including delays by contractors, delays in transportation and unanticipated volume of work as approved by the Finance Director or his designee.
 - (e) Services of a nature requiring both professional education and professional experience are exempt from the above requirements, except procurements relative to initial contracts of this nature where total amounts paid to a provider are reasonably expected to exceed \$25,000.
 - (f) Telephone Services and Paging Services.
 - (g) The purchase of used equipment at auctions or from vendors when, in the discretion of that department's respective head, the purchase of said used equipment will result in considerable savings to Winnebago County, subject to review and approval of the Finance Director or his designee.



- (h) Set-up and programming of election software and printing of election Ballots.
 - (i) Purchases made from Federal or State group purchase contracts or contracts previously bid by other municipalities.
 - (j) Purchases made from another unit of government, including state and federal government, may be made without the intervention of bids.
 - (k) Any other purchase may be exempted by the Finance Director or his designee with the consent of the County Executive.
- (5) OTHER PURCHASING PROCEDURES: This section of the Code shall not supersede other purchasing procedures established by the General Code of Winnebago County or required by Wisconsin Statutes.
- (6) ROAD CONSTRUCTION: Materials, supplies, and services are governed by Chapter 82 and the Public Works Sections of the Wisconsin Statutes; therefore, this ordinance shall not be applicable to such purchases.
- (7) EFFECTIVE DATE: This section of the Code shall take effect May, 2002.

3.08 WINNEBAGO COUNTY CHECKING ACCOUNTS

- (1) PURPOSE: The purpose of this section of the Code is to establish authority for opening and reconciling any and all checking accounts in the name of Winnebago County.
- (2) No checking account in the name of Winnebago County shall be opened, maintained or closed without the prior written authorization of the Winnebago county Treasurer and County Executive.
- (3) All existing checking accounts in the name of Winnebago County unless authorized in writing by the Winnebago County Treasurer and County Executive, shall be closed no later than 60 days after the effective date of this section of the Code.
- (4) All bank statements of any nature whatsoever relating to checking accounts in the name of Winnebago County shall be mailed or delivered directly to the Winnebago County Treasurer.
- (5) All financial institutions in Winnebago County shall be notified of this section of the Code within 10 days after its effective date.

3.09 USER CHARGE TO ESTABLISH AND FINANCE AN ENHANCED 911 EMERGENCY TELEPHONE SYSTEM IN WINNEBAGO COUNTY

- (1) EMERGENCY 911 SYSTEM: There is hereby established an enhanced 911 Emergency Telephone Number System to be operated and maintained by the Winnebago County Sheriff's Department at its Law Enforcement Center in the City of Oshkosh, which shall be in accordance with the plan and contract submitted to the telephone utilities involved in its operation and/or the Wisconsin Public Service Commission, all pursuant to the provisions of [§ 256.35](#), Wis Stats, which was created as Section 1836gm of Wisconsin Act 27 on July 31, 1987.
- (2) COST ASSESSMENT: All telephone service users in Winnebago County which have access to a 911 Emergency Telephone System shall be required to pay the cost of said system as authorized by [§ 256.35\(3\)](#), Wis Stats, and as determined by the telephone utility companies serving such users in Winnebago County.

- (3) **COST LEVY AND COLLECTION:** All telephone utility companies serving Winnebago County shall bill the service users for all of the costs with regard to 911 service as referred to in [§ 256.35](#), Wis Stats, and as approved by the Wisconsin Public Service Commission, and as part of the regular billing to those service users. The actual user service fee shall in no instance exceed \$.40 cents per access line per month. All revenues collected from the user service charge must be applied to the actual, authorized costs incurred in the installation and maintenance of the enhanced 911 Emergency Telephone Number System.

3.10 PROCEDURES FOR RECOVERY OF REAL PROPERTY TAXES AND COSTS AGAINST PERSONS.

- (1) **AUTHORITY:** This Ordinance is adopted pursuant to the authority provided under [§ 74.53\(5\)](#), Wis Stats.
- (2) The Corporation Counsel for Winnebago County, upon the request of the Winnebago County Treasurer, is hereby authorized and may commence an action to recover real property taxes and costs against persons pursuant to [§ 74.53](#), Wis Stats, for any of the following amounts that are included in the tax rolls for collection and any of the amounts under subparagraphs (b) and (c) that are not included on the tax rolls for collection:
- (a) Delinquent real property taxes, special charges, special assessments, and special taxes, not including amounts under subparagraphs (b) and (c), that were delinquent during the period that the person owned the property.
- (b) The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under [§ 66.0413](#), Wis Stats, or filling and excavation incurred under [§ 66.0427](#), Wis Stats, if the person owned the property when the property was razed and removed and the site restored or the excavation was filled.
- (c) The cost of abating a public nuisance under [§ 254.59\(5\)](#) or [§ 823.04](#), Wis Stats, if the person owned the property when the public nuisance was abated.
- (3) Upon the commencement of an action as is described in (2), above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under [§ 74.57](#), Wis Stats, against the owner of the property. The receiver shall manage the property, collect rents, and apply income to the payment of delinquent real property taxes.
- (4) The Winnebago County Treasurer shall report to the Winnebago County Board of Supervisors with regard to any actions commenced pursuant to this ordinance within 60 days after the filing of said actions with the Court.
- (5) **EFFECTIVE DATE:** This Ordinance shall take effect on August 1, 1996.

3.11 MARRIAGE LICENSE FEE

- (1) **AUTHORITY:** This Ordinance is adopted pursuant to the authority provided under [§ 765.15](#), Wis Stats.
- (2) The fee for marriage licenses in Winnebago County shall be as follows:
- (a) Applications made and processed within the Winnebago County Courthouse: As Provided pursuant to State Statute.

- (b) For licenses applied for or processed outside of the Courthouse: \$10.00 in excess of the fee as provided for in State Statute.
- (c) Should an applicant request that a marriage license be issued within less than five (5) days after application, the County Clerk may charge an additional license fee of \$10.00. Said additional license fee shall be increased to \$25.00, commencing January 1, 2010.

(3) EFFECTIVE DATE: This Ordinance shall take effect on June 15, 1997.

3.12 CLAIMS FOR DAMAGES BY DOGS TO CERTAIN DOMESTIC ANIMALS

- (1) AUTHORITY: This Ordinance is created pursuant to that authority provided under§ [174.11](#), Wis Stats.
- (2) LIMITATION ON CLAIMS FOR DAMAGES BY DOGS TO DOMESTIC ANIMALS: The maximum amount that may be allowed for a claim for damages by dogs to domestic animals, including loss of fair market value, injury or death, under [§ 174.11](#), Wis Stats, shall be limited to \$1,000 per domestic animal.
- (3) EFFECTIVE DATE: This Ordinance shall take effect on the date following its date of publication.

3.13 PROCEDURE FOR SALE OR LEASE OF PROPERTY AND CONTRACTING FOR REVENUE-GENERATING SERVICES

- (1) PURPOSE: The purpose of this Ordinance is to establish a procedure for the sale or lease of County property or for contracting with outside persons or entities for revenue- generating purposes.
- (2) COMPETITIVE MEANS FOR SALE OF PROPERTY OR CONTRACTING FOR REVENUE-GENERATING ACTIVITIES: Whenever practical, County Department Heads shall use competitive means to obtain the best prices for the sale or lease of property, or with regard to entering into any contract for services that would generate revenue for the County. This Section shall not apply to the sale or lease of goods and services to other governmental entities.
- (3) PROCEDURES: The Finance Department shall establish written procedures in relation to this ordinance and all departments of Winnebago County, both elected and appointed, shall comply with such procedures.
- (4) REVIEW OF PROCEDURES: The Personnel and Finance Committee shall review the procedures established by the Finance Department on an annual basis and shall make recommendations for changes. Both the Committee and County Executive shall approve changes in written procedures. When necessary, such changes in procedures shall be brought before the County Board for approval.
- (5) EFFECTIVE DATE: This Section of the Code shall take effect July 1, 2002.

3.15 PROPERTY ASSESSED CLEAN ENERGY (PACE) FINANCING

- (1) **PURPOSE:** Winnebago County finds that renovations or additions to premises located in Winnebago County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of Winnebago County residents. The purpose of this Ordinance is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.
- (2) **DEFINITIONS:** In this Chapter:
- (a) **Annual Installment:** The portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.
 - (b) **Borrower:** The property owner or lessee of the subject property that borrows the proceeds on a PACE loan.
 - (c) **Default Loan Balance:** The outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.
 - (d) **Foreclosure Proceeds:** The proceeds received by Winnebago County from the disposition of a subject property through an *in rem* property tax foreclosure.
 - (e) **Loan Amount:** The principal, interest, administrative fees (including the Program Administrator's fees), and other loan charges to be paid by the borrower under the PACE loan.
 - (f) **PACE:** Property Assessed Clean Energy.
 - (g) **PACE Default Provisions:**
 - 1. The delinquent annual installment(s) due when Winnebago County initiates an *in rem* property tax foreclosure on the subject property;
 - 2. Any additional annual installment(s) that become due between the time that Winnebago County initiates an *in rem* property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds.
 - 3. Any default interest charges applied to unpaid annual installments referenced in Subsections (2)(g)1. and 2., above, as provided in the supplemental agreement; and
 - 4. Any default loan balance.
 - (h) **PACE Lender:** Any person that makes a PACE loan, which may include an affiliate of the borrower.
 - (i) **PACE Loan:** A loan made by a PACE lender to a borrower under this Section for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.
 - (j) **Person:** Any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture, or other legal entity or a political subdivision as defined in [§ 66.0627](#), Wis Stats.
 - (k) **Program Administrator:** The person retained by the Wisconsin PACE Commission as provided in Subsection (5)(b).
 - (l) **Subject Property:** Any premises located in Winnebago County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.
 - (m) **Supplemental Agreement:** A written agreement among a borrower, a PACE lender, and Winnebago County as provided for in Subsection (7).
 - (n) **Wisconsin PACE Commission:** The Wisconsin PACE Commission formed under [§ 66.0301](#), Wis Stats, as may be amended by Winnebago County, and one or more other political subdivisions as defined in [§ 66.0627](#), Wis Stats, pursuant to a Joint Exercise of Powers Agreement relating to the Wisconsin PACE Commission as provided hereafter.

- (3) STATUTORY AUTHORITY:** This Section is enacted pursuant to § 66.0627, Wis Stats, as may be amended, which authorizes a county to make a loan or enter into an agreement regarding loan repayments to a third party for owner-arranged or lessee-arranged financing to an owner or a lessee of a premises located in the county for making or installing an energy efficiency improvement, a water efficiency improvement, or a renewable resource application to a premises.
- (4) PACE LOANS AS SPECIAL CHARGES; DELINQUENT AMOUNTS AS LIENS:** Any PACE loan made and secured pursuant to this Chapter shall be considered a special charge on the subject property. Any installment or portion of a PACE loan made and secured pursuant to this Chapter that becomes delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll as permitted pursuant to [§ 66.0627](#), Wis Stats, as may be amended.
- (5) WISCONSIN PACE COMMISSION:**
- (a)** In the event a Wisconsin PACE Commission is formed and Winnebago County becomes the originator of such PACE Commission and any Joint Exercise of Powers Agreement thereunder, any of the powers and duties of Winnebago County under this Chapter, except for those under Subsection (9) may (but are not required to) be delegated to the Wisconsin PACE Commission.
- (b)** The Wisconsin PACE Commission shall further be authorized to retain a Program Administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements consistent with this Chapter and [§ 66.0627](#), Wis Stats, as may be amended.
- (6) LOAN APPROVAL:**
- (a)** A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by Winnebago County.
- (b)** The financing arrangements between a borrower and PACE lender shall be subject to the approval of Winnebago County.
- (7) SUPPLEMENTAL AGREEMENT:**
- (a)** The County, the borrower, and the PACE lender shall execute the supplemental agreement which, without limitation:
1. Shall inform the participants that the PACE loan amount shall, if requested by the Program Administrator, be imposed as and considered a special charge, and any year's annual installment, if delinquent, may be included on the property tax roll of the subject property as a special charge, and an annual installment that is delinquent shall be a lien against the subject property pursuant to [§ 66.0627](#), Wis Stats, as may be amended;
 2. Shall recite the amount and the term of the PACE loan;
 3. Shall provide for the amount or a method for determining the amount of the annual installment due each year;
 4. Shall provide whether default interest shall be applied to unpaid annual installments;
 5. Shall require the PACE lender and the borrower to comply with all federal, state, and local lending and disclosure requirements;
 6. Shall provide for any fees payable to Winnebago County and/or the Program Administrator;
 7. Shall recite the supplemental agreement is a covenant that runs with the land;
 8. May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and
 9. May allow for amendment by the parties.
- (b)** Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property, must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Chapter and its consequences, including the remedies for collecting the special charge.

- (c) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.
- (d) The annual payments of a PACE loan may be payable in installments as authorized by [§ 66.0627](#), Wis Stats, as may be amended.
- (8) ANNUAL INSTALLMENTS ADDED TO TAX ROLLS: Upon the request of the Program Administrator, Winnebago County shall place any year's annual installment, if delinquent, on the tax roll for the subject property as permitted pursuant to [§ 66.0627](#), Wis Stats, as may be amended.
- (9) REMITTANCE OF SPECIAL CHARGES: Winnebago County shall promptly remit to Wisconsin PACE Commission any payment(s) received with respect to a special charge imposed under this Subsection including penalties and charges thereon it may receive from any taxing district or the Winnebago County Treasurer pursuant to Chapter [74](#), Wis Stats, as amended, subject to Winnebago County retaining any agreed-upon portion thereof for its own costs and expenses attributable to administering the PACE loan and its collection.
- (10) PROPERTY TAX FORECLOSURE PROCEDURES:
 - (a) If a subject property owner fails to pay any special charges imposed on the subject property under this Section as required, Winnebago County may proceed in collecting the special charge pursuant to the General Code for Winnebago County.
 - (b) Winnebago County shall begin an *in rem* property tax foreclosure proceeding on the subject property at the earliest time allowed under the Wisconsin Statutes unless the County determines that that subject property is a "brownfield" (as defined in [§ 75.106](#), Wis Stats, as may be amended) or that *in rem* property tax foreclosure is not in the best interests of the County due to the condition of the property or other reasons.
 - (c) If Winnebago County has determined that it will not commence an *in rem* property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to [§ 75.106](#), Wis Stats, as may be amended, assign the County's right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of [§ 75.106](#), Wis Stats, as may be amended, concerning the subject property, and the PACE lender agrees to pay the amounts required by [§ 75.36\(3\)\(a\)1](#) and [1m](#), Wis Stats, as may be amended.
- (11) EFFECTIVE DATE: The herein Ordinance shall take effect on October 15, 2017.

3.16 ESTABLISH A TIME PERIOD FOR ACCEPTING LEGAL DOCUMENTS IN THE REGISTER OF DEEDS OFFICE

- (1) This Ordinance is created pursuant to that authority provided under [§ 59.20\(3\)](#), Wis Stats.
- (2) During normal business day hours (8:00 a.m. – 4:30 p.m.), the Winnebago County Register of Deeds Office shall accept real estate documents between the hours of 8:00 a.m. and 4:30 p.m. No real estate documents shall be recorded or filed after 3:30 p.m. on each normal business day. The Register of Deeds Office shall remain open until 4:30 p.m. on each normal business day for other purposes.
- (3) This Ordinance shall become effective April 15, 2018.

3.17 REQUIRE A PARCEL IDENTIFICATION NUMBER (PIN) ON ALL DOCUMENTS PERTAINING TO REAL ESTATE

- (1) Effective January 1, 2019, any conveyance, as defined in [§706.01](#), Wis Stats, of any interest in real estate in Winnebago County, shall contain reference to the Parcel Identification Number (PIN). Such number(s) shall be required for the recording of the conveyance.

- (2)** If the conveyance is of a newly created parcel for which a PIN has not yet been assigned, reference shall be made to the PIN of the parcel from which the new parcel was created.
- (3)** The Register of Deeds shall not accept for recording any conveyance of any interest in real estate which does not contain the PIN.

CHAPTER 3 HISTORY INDEX

3.01	Statement of Policy adopted.....	11/2/1979
3.01(4)	Amended.....	2/20/1995
	Amended.....	5/21/2002
3.01(4)(a)	Amended.....	7/19/1994
3.02	Ordinance adopted.....	6/15/1976
3.03	Ordinance adopted.....	3/12/1963
3.03(1)(a)	Amendment adopted	10/11/1994
3.03(c)	Amendatory Ordinance adopted.....	6/17/1980
	Amended.....	11/19/1996
3.03(1)(d)	Adopted	9/23/1997
3.04	Statement of Policy #76-1 adopted	8/17/1976
3.04(2)	Amended.....	6/17/1997
3.05	Ordinance adopted.....	6/19/1973
	Amendment adopted	6/20/1978
	Amendment adopted	11/1/1979
	Amendment adopted (b)	5/17/1983
	Amendment adopted (b)	7/21/1987
	Amendment adopted (b)	9/22/1988
	Amendment adopted (4)(a)	9/20/1990
	Amendment adopted	6/17/1991
	Amendment adopted	/17/1993
	Amendment adopted	12/15/2015
3.05(3)(a)	Amendment adopted	3/21/1995
3.05(3)(c)	Ordinance adopted.....	12/12/2015
3.05(4)(a)1	Amendment adopted	5/16/1995
	Amendment adopted	4/23/1996
	Amendment adopted	2/28/2006
	Amendment adopted	12/12/2015
3.05(4)(a)4	Amendment adopted	6/18/2002
3.05(4)(b)1	Amendment adopted	7/28/1998
	Amendment adopted	12/15/2015
	Amendment adopted	1/26/2015
3.05(4)(b)1&2	Amended.....	11/18/2003
3.05(4)(b)3&4	Deleted	12/15/2015
3.05(4)(b)4	Amendment adopted	2/28/2006
3.05(5)(a)	Adopted	3/21/1995
3.05(5)(a)4	Deleted	2/28/2006
3.05(5)(a)7	Deleted	12/15/2015
3.05(5)(a)8	Amendment adopted	7/28/1998
3.05(5)(b)	Amendment adopted	7/28/1998
3.05(7)(a)	Amendment Adopted	12/15/2015
3.05(8)	Adopted	10/18/1998
3.05(10) & (11)	Adopted	3/21/1995

3.06	Ordinance adopted.....	2/16/1982
	Ordinance Rescinded.....	1/15/2002
3.07	Ordinance adopted.....	4/17/1984
	Amendment adopted (5) and (6).....	6/19/1990
	Ordinance amended.....	2/20/1995
	Amended.....	5/21/2002
3.07(1)	Amended.....	8/18/2009
3.07(1)(f)	Amendment adopted.....	3/17/1992
3.07(2)	Amendment adopted.....	10/19/1998
3.07(3)(e)	Amendment adopted.....	10/19/1998
3.07(3)(g)	Ordinance adopted.....	7/19/1994
3.07(3)(h)	Ordinance adopted.....	5/21/1996
3.07(3)(i)	Ordinance adopted.....	5/19/1998
3.08	Ordinance adopted.....	3/15/1988
3.09	Ordinance adopted.....	9/22/1988
3.09(3)	Amended.....	5/15/01
3.10	Ordinance adopted.....	7/16/1996
3.10(4)	Repealed.....	2/23/99
3.11	Ordinance adopted.....	5/20/1997
3.11(2)(c)	Amended.....	7/21/2009
3.12	Ordinance adopted.....	4/15/1997
3.13	Ordinance adopted.....	6/18/2002
3.14	Ordinance adopted.....	7/21/2009
	Repealed.....	4/16/2019
3.14(2)(b)	Amended.....	5/17/2016
3.14(3)	Amended.....	5/17/2016
3.15	Ordinance adopted.....	9/19/2017
3.16	Ordinance adopted.....	3/20/2018
3.17	Ordinance adopted.....	12/18/2018