

## Title 3 Finance

### Chapter 01 Finance

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#### Division 1 Finance Administration

##### 3.01.11 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs

- A. **Insufficient Fund Fee.** There shall be a Thirty Dollar (\$30.00) fee for processing checks made payable to the City that are returned because of insufficient funds in the account in question.
- B. **Collection.** Collection costs and attorney's fees shall be added to the principal amounts of unpaid bills owed to the City that are placed with collection agencies.

##### 3.01.12 Duplicate Treasurer's Bond Eliminated.

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

##### 3.01.13 Public Depositories

- A. The Common Council shall designate the public depository or depositories within this state within which City funds shall be deposited, and when the money is deposited in such depository in the name of the City, the Financial Services Director and bondsman shall not be liable for such losses as are defined by state law. The Financial Services Director shall invest said money and the interest arising therefrom shall be paid into the City Treasury. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury Notes equal in amount to any uninsured balance on the City's deposit. State Law Reference: Ch. 34 and Sec. 62.12(7), Wis. Stats.

##### 3.01.14 Claims against the City

- A. **Payment of Claims.** In addition to, and in lieu of the other methods provided by statute for the payment of claims against the City, financial claims against the City may be paid from the City Treasury after the Common Council shall have audited and approved each such claim as a proper charge against the Treasury and shall have endorsed their approval thereon, after having determined that the following conditions have been complied with:
  - 1. That funds are available therefor, pursuant to the budget approved by the Council;
  - 2. That the item or service covered by such claim has been duly authorized by the proper the proper official, department head or board or commission;
  - 3. That the item or service covered by such claim has been duly authorized by the property official, department head, or board or commission;
  - 4. That the item or service has been actually supplied or rendered in conformity with such authorization;
  - 5. That the claim is just and valid, pursuant to law. The Financial Services Director may require the submission of such proof and evidence to support the foregoing in their discretion as they deem necessary.

##### 3.01.15 Temporary Investment of Funds Not Immediately Needed

- A. The Financial Services Director may invest any City funds not immediately needed pursuant to Secs. 66.04(2) and 219.05, Wis. Stats.

##### 3.01.16 Facsimile Signatures

- A. In lieu of the personal signatures of the City Clerk and Mayor, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Common Council, but the use of the facsimile signature shall not relieve such official from any liability to which they are otherwise subject, including the unauthorized use thereof.

### 3.01.17 Accounts Receivable

- A. **Receiving Money.** The Financial Services Director or their deputies shall not receive any money into the Treasury from any source except on account of taxes levied and collected during the fiscal year for which they may then be serving, without giving a receipt therefor in the manner specified by the Common Council.
- B. **Receipts.** Upon the payment of any money (except for taxes as herein provided), the Financial Services Director shall make out a receipt in duplicate for the money so received. The Financial Services Director shall charge the amount thereof to the Treasury and credit the proper account. The payment of the money to any receiving agent of the City or to the City or to the Financial Services Director shall be safeguarded in such manner as the Common Council shall direct.
- C. **Billing Procedures.** Billings by the City may be paid within thirty (30) days after billings without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1½ %) per month or any fraction thereof, until the fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) of November shall have added to the total amount due one and one-half percent (1½ %) of said charges shall be entered on the tax role as a special charge and become a lien upon real estate.

### 3.01.18 Statement of Special Assessments

- A. Any party may obtain a Statement of Special Assessments from the City Clerk with respect to the following information necessary for transfers of real property including:
  - 1. The amount of outstanding special assessments;
  - 2. Deferred assessments;
  - 3. Changes in assessments;
  - 4. Amount of taxes;
  - 5. Outstanding water and sewer bills;
  - 6. Current water and sewer bills;
  - 7. Contemplated improvements;
  - 8. Floodplain status; and
  - 9. Violations of the building and health codes.
- B. The Statement of Special Assessments shall be provided in a form prepared by the City Clerk upon payment of the fee as set forth in the City of Onalaska Fee Schedule. A minimum of forty-eight (48) hours is required for preparation of a Statement of Real Property Status.

### 3.01.19 Annual Audits

- A. A firm of certified public accountants shall be employed each year by the City, subject to the confirmation of the Common Council to conduct a detailed audit of the City's financial transactions and its books, and to assist the Financial Services Director in the management of the City's financial affairs, including the City's public utilities. These auditors shall be employed on a calendar-year basis.

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## Division 2 City Budget

### 3.01.21 Fiscal Year

- A. The calendar year shall be the fiscal year.

### 3.01.22 City Budget

- A. **Departmental Estimates.** On or before October 1 of each year, each officer, department, board and committee shall file with the Financial Services Director an itemized statement of disbursements during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, board or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- B. **Consideration of Estimates.** The Financial Services Director and Administrator shall consider such departmental estimates in consultation with the Department Head and recommend to the Common Council's Finance and Personnel Committee a budget amount for such department or activity. The Finance and Personnel Committee and Common Council shall assist the Financial Services Director and Administrator in developing a proposed budget for submission to the Common Council.
- C. **Proposed Budget.** On or before November 1, the Finance and Personnel Committee shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

1. The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.
  2. An itemization of all anticipated income from the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
  3. An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
  4. Such other information as may be required by the Common Council and by state law.
- D. **Copies of Budget.** The Financial Services Director shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the Financial Services Director during regular office hours.
- E. **Budget Hearing.**
1. The Financial Services Director shall submit to the Council at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.
  2. A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereof shall be published in the official newspaper of the City at least fifteen (15) days prior to the time of such public hearing.
  3. Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
  4. A majority vote of the Common Council is required to adopt the proposed budget and appropriation ordinance.
- F. **Budget Resolutions.** The Common Council, by resolution, shall appropriate out of the receipts of the City of Onalaska for the budget year, including monies received from the general property tax, the amounts set forth in the budget as adopted by Common Council in November of each year, which shall be incorporated herein by reference.
- G. **Tax Levies.** The Common Council, by resolution, shall establish the amounts levied on taxable property within the City of Onalaska each year, which shall be incorporated herein by reference. The City Clerk is hereby authorized and directed to spread the aforesaid levies on the current tax roll of the City.

### 3.01.23 Budget Changes

- A. Upon recommendation of the Finance and Personnel Committee, the Common Council by resolution may at any time, by a two-thirds (2/3) vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within ten (10) days thereafter in the official newspaper of the City.

### 3.01.24 City Funds to Be Spent in Accordance with Appropriation

- A. No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3.01.23 of this Division. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Common Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

### 3.01.25 Compensation of City Officials and Employees

- A. The salaries, wages, and other compensation of City officials and employees of the City of Onalaska are established by resolution of the Common Council and incorporated herein by reference.

## Chapter 02 Special Assessments

### Division 1 General Provisions

#### 3.02.11 Common Council Authority to Levy Special Assessments

- A. The City of Onalaska by resolution of its Common Council may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement. In addition to other methods approved by law, special assessments for any public work or improvement or any special charge for current services may be levied in accordance with the provisions of this Chapter.
- B. The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Common Council.
- C. The favored procedure in the City for proceeding with making specially assessable public improvements as generally set forth in this Chapter is not intended in any way to disregard or to bar proceeding under other methods provided by law for making of public improvements and for the levying of assessments therefor. Nor is this Chapter intended to be an exhaustive, detailed recodification of the state law under said statutory section. Detailed requirements still require reference to said statutory section and the subsections thereunder. The purpose hereof is to generally define and establish local procedures.
- D. **State Law Reference:** Secs. 66.0703 and 66.0717, Wis. Stats.

#### 3.02.12 Costs that May be Paid by Special Assessment

- A. The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the City and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Common Council.

#### 3.02.13 Exemptions; Deductions

- A. If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be made part of the total project cost.
- B. **Corner Lot Credit.** A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one (1) of the streets upon which it abuts shall be entitled to such deduction or exemption as the Common Council determines to be reasonable and just under the circumstances of each case when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. Under any circumstances the assessment will not be less than the long way of such lot. The Common Council may allow a similar deduction or exemption from special assessments levied for any other public improvement.

#### 3.02.14 Special Assessment for Public Improvements Process

- A. **Preliminary Resolution.** Public improvements carried out pursuant to Sec. 66.0703, Wis. Stats., and this Chapter shall be initiated by a preliminary resolution presented to the Board of Public Works and then Council by the Director of Public Works, which resolution shall declare the Council's intention to exercise its assessment powers for such municipal purpose(s), describe the same, the limits of the proposed assessment district, the number of installments in which special assessment may be paid or that the number of installments will be determined at hearing thereon, and direct the Director of Public Works to make a report thereon. After adoption of such preliminary resolution by the Common Council, copies thereof shall be forwarded by the City Clerk to the Director of Public Works. The City Clerk shall forthwith, after adoption of such preliminary resolution, obtain a list of the names and addresses of all interested persons, if with reasonable diligence their names and addresses may be obtained, and forward the same to the Director of Public Works. Upon receipt of copy of such preliminary resolution, the Director of Public Works shall prepare the report thereon.
- B. **Report.** The report required under Section 3.02.14.A above shall consist of:
  - 1. Preliminary or final plans and specifications;
  - 2. An estimate of the entire cost of the proposed work or improvement;

3. An estimate, as to each parcel of property affected, to include:
    - a. The assessment benefits to be levied;
    - b. The damages to be awarded for the property taken or damages;
    - c. The net amount of such benefits over damages or the net amount of such damages over benefits
  4. A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case, the estimates required under Section 3.02.14.B.3 above shall be replaced by a schedule of the proposed assessments.
  5. A copy of the report when completed shall be filed with the City Clerk for public inspection.
- C. When the Common Council determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or rendering of the service, the report required by Sec. 66.0703(5), Wis. Stats., and A. and B. above shall still contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.
- D. **Notice Requirements.** On the completion and filing of the report and final resolution with the City Clerk required in Section 3.02.14.B.5 above, the Director of Public Works shall prepare a Notice of Hearing, which notice shall comply with Sec. 66.0703(7)(a), Wis. Stats., and state the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district and the place and time at which the report may be inspected. In publishing the Notice of Hearing, the City Clerk shall set the place and time at which all interested persons, their agents or attorneys may appear before the Common Council or Board of Public Works and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be signed by the City Clerk who shall cause the same to be published at least once in the official newspaper and shall mail a copy of such notice at least ten (10) days before the hearing to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or mailing of said notice.
- E. **Waiver of Notice, Assessments Under.** The Council may, without any notice of hearing, levy and assess the whole or any part of the cost of any municipal work or whole or any part of the cost of any municipal work or improvement as a special assessment upon the property specifically benefited thereby whenever notice and hearing thereon is in writing waived by all the owners of property affected by such special assessment. In such cases, the procedure shall be the same as herein before provided excepting for the noticing and holding of public hearing thereon.
- F. **Council Actions after Hearing.**
1. Work or improvement previously authorized, approved or completed prior to the filing of the report or hearing:
    - a. If the work or improvement has not been previously authorized or approved, the Common Council shall approve the work or improvement and by resolution direct that the same be done and paid for in accordance with the report finally approved.
    - b. If the work or improvement has been approved by the Common Council or work commenced or completed prior to the filing of the report or prior to the hearing, then the Common Council shall by resolution confirm the report as made or modified and provide for payment in whole or in part by assessment.
  2. After the hearing the Council may:
    - a. Approve, disapprove, modify or re-refer the report to the Director of Public Works with such directions as it deems necessary to change the plans and specifications as to accomplish a fair and equitable assessment.
    - b. Continue the public hearing, preliminarily approve plans and specifications and, if the project requires advertising for bids, authorize and direct the advertisement therefor with a date certain for consideration and taking action thereon, inclusive of action on said report and action on final resolution.
  3. If an assessment be made against any property and an award of compensation or damage be made in favor of the property, the Common Council shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- G. **Final Resolution.** The City Clerk shall publish the final resolution. After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Sec. 66.0703(12), Wis. Stats., or any other applicable provision of law.
- H. **Issuance of Special Assessment.** As soon as the assessable cost of such work or improvement is finalized, the Finance Department shall issue the special assessments for each property affected and specifying the manner in which payment is to be made and shall send copy of the respective assessment affecting each property to each owner's post office address that is known or can be obtained with reasonable diligence.

- I. **Council's Power to Amend, Cancel or Confirm Special Assessment.** If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Common Council determines to reconsider an assessment, it is empowered, after giving notice as required above to amend, cancel or confirm any prior assessment; and notice of this amending, canceling or confirming be given by the City Clerk as provided above.
- J. **Waiver.** The Common Council may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing is waived in writing by property owners affected.

### 3.02.15 Special Circumstances

- A. **Combined Assessments.** If more than a single improvement is undertaken, the Common Council may combine the assessments as a single assessment on each property affected except that the property owner may object to any one or more of said improvements.
- B. **Cost of Improvement Less than Assessment.** If the cost of the work or improvement is less than the assessment levied, the Common Council without notice or hearing shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the City shall refund the property owner such overpayment.

### 3.02.16 Appeals; Appealed Assessments Payable When Due

- A. Any person against whose property a special assessment is levied under this Chapter may appeal therefrom in the manner prescribed by Sec. 66.0703(12) of the Wisconsin Statutes, as amended, within forty (40) days of the date of the final determination of the Common Council.
- B. Pursuant to Sec. 66.60(t), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable, and upon default in payment any such appeal shall be dismissed.

### 3.02.17 Payment of Special Assessments; Special Assessments a Lien on Property

- A. **Payment of Special Assessments.**
  - 1. **Without Interest.** Upon receipt of copy of special assessment, any person may pay the same in full, without interest, if paid to the City Treasurer within the grace period therein allowed and as allowed in the final resolution.
  - 2. **Installments.** As set forth in the final resolution, the Common Council may allow any special assessment, when they exceed One Hundred Dollars (\$100.00), to be paid in equal installments, equivalent to the length of time of any bond issuance that is issued for said improvements (the "Financing"), together with interest at the rate determined by the Common Council, uniform with other City special assessments, at a rate equal to one percent (1%) over the interest rate for the Financing together with engineering and administrative fees equal to seven and one-half percent (7.5%) of the project cost shall be added to the Special Assessment cost..
  - 3. **After Grace Period.** If any special assessment, or any part thereof, remains unpaid following the running of the grace period specified for payment without interest, at time of preparation of the first tax roll thereafter, the same together with interest computed thereon at the interest rate established in the final resolution and in said certificates computed thereon from the date of levy (i.e. date of final resolution) or the finalizing of assessable costs whichever is later, shall be entered in such tax roll in such manner as directed in said final resolution and certificate; thereafter, if the same be payable in installments, subsequent installments together with interest at said rate computed on declining balance shall be entered in subsequent tax rolls until fully paid. This provision is in no way intended to prohibit the prepayment of the balance owing at any time on principal together with interest to the date of payment only.
- B. **Assessment as Lien.** Pursuant to Subsection (13) of Sec. 66.0703, Wisconsin Statutes, any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the City. The Common Council shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Common Council shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.
- C. **Special Assessments Non Transferrable.** Special assessments shall not be transferred to a new owner and shall be immediately due and payable to the City when the parcel of real estate is sold, assigned, or conveyed.

### 3.02.18 Special Charges Permissible

- A. In addition to all other methods provided by law, special charges for current services may be imposed by resolution by the Common Council by allocating all or part of the cost of the property served. Such resolution setting forth the property location, the current service rendered by the City and the special charge therefor or cost thereof. Such resolution for special charges may include snow and ice removal, weed elimination, street scaling, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer and water service and tree care or removal. The provision for notice of such charges shall be optional with the Common Council except that in the case of street, sidewalk (except sidewalk repairs as part of the yearly Sidewalk Program Repairs), curb or gutter repair, a Class 1 notice published in the official City newspaper at least twenty (20) days before the hearing or proceeding and a copy of such notice mailed to every interested person whose post office address is known, at least ten (10) days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Common Council as to whether the service in question shall be performed.
- B. Special charges for current services shall not be payable installments. If not paid within the period fixed by the Common Council in said resolution, such delinquent special charges, pursuant to Section 3.02.07.C, shall become a lien on said property as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against the property, as provided by Sec. 66.0627, Wis. Stats., and all proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special charge. Notice of special charges for current services need not be given except as required by Sec. 66.0627, Wis.Stats., as amended.
- C. Section 3.02.04.A of this Chapter shall not be applicable to the proceedings under this Section.

### 3.02.19 Miscellaneous Provisions

- A. If any assessment or charge levied under this Chapter is invalid because such Statutes are found to be unconstitutional, the Common Council may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- B. Notwithstanding any other provision of law, or this or other ordinance or resolution, it is specifically intended and provided by this Chapter that the City may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.

## Chapter 03 Disposal of Lost, Abandoned and Surplus Property

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### Division 1 Authority

#### 3.03.11 Disposal of Surplus City Property

- A. **Definitions.**
  - 1. "Surplus City Property" is that property which is owned by the City of Onalaska and which has no further usefulness to the City. An item of property shall be considered to have no further usefulness when:
    - a. The item or its function has been totally replaced by other City property and no probable future function exists for it; or
    - b. The City no longer performs the service for which the item was purchased and no other service can reasonably be provided by the item; or
    - c. The item is no longer able to reliably or economically perform the work required of it.
  - 2. Surplus property as defined in this Chapter shall not include land or buildings but shall include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract. Surplus City property shall not include property which is obtained by the City as a result of abandonment or loss by the property's original owner. Surplus City property shall not include items of property which are traded in for newer items. Surplus City property shall not include library materials used by the public library for lending purposes.
- B. **Determination of Surplus City Property.**
  - 1. Whenever an item of City property is determined to be surplus City property on the basis that the City no longer performs the service for which the item was purchased, the Financial Services Director and applicable Department Head shall determine whether or not the item is surplus City property.
- C. **Disposition of Surplus City Property.**
  - 1. Whenever it is determined that an item of property is surplus City property, it shall be disposed of in accordance with the City's Finance Policy Manual or as required by law.

### 3.03.12 Lost and Abandoned Property

#### A. City Custody of Lost or Abandoned Property.

1. Property which appears to be lost or abandoned, discovered by officers or turned in to the Chief of Police by citizens shall be disposed of according to this Section.
2. Lost and abandoned property will be examined by the Chief of Police for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Chief of Police to attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by the Chief of Police.
3. No City employee shall keep for their own use property found in the course of duty, nor take possession of property during off-duty hours when the discovery was made while on duty.
4. The Chief of Police shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners.
5. No City employee shall receive any lost, stolen, abandoned or other unclaimed property from the Chief of Police, unless that person receives a written receipt signed by the Chief of Police, a copy of which shall remain with the Financial Services Director.

#### B. Disposal Procedures.

1. **Classes of Property.** All property which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the City shall be disposed of as follows, except that if the property is usable for City operations, the property need not be sold at auction, but may become the property of the City.
  - a. **Vehicles.** Vehicles shall be disposed of as set forth in the applicable provisions, of this Code of Ordinances.
  - b. **Intoxicating Liquor and Fermented Malt Beverages.** Intoxicating liquor and fermented malt beverages shall be destroyed.
  - c. **Firearms, Ammunition and Explosives.** Firearms or ammunition shall be returned to their rightful owner, destroyed, or transferred to the State Crime Laboratory, the division of law enforcement services of the Department of Justice, the Federal Bureau of Investigation or the Alcohol, Tobacco and Firearms bureau of the U.S. Department of Treasury. Any explosive, flammable, or other material proving a danger to life or property may be disposed of immediately upon taking possession thereof. The Chief of Police and the Fire Chief, after consulting with the County Sheriff's Department, are hereby authorized to determine the disposal procedure, provided, however, that any such procedure will attempt to return to its rightful owner any such material which appears to have been stolen.
  - d. **Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less.** An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
  - e. **Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00).** An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
  - f. **Illegal Property.** Property which cannot be legally possessed shall be destroyed.
2. **Disposal by Auction or Sealed Bid.**
  - a. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be preceded by a Class 2 notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official City newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The Department Head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the City and the amount of the bid be forfeited to the City.
  - b. Any City official selling property under this Section shall maintain for two (2) years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and the name and address of the person acquiring the property.
3. **Lost Property.** Property which is found by persons and delivered to the Chief of Police for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that they may claim ownership of said property. The Chief of Police shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any City employee finding property in the regular course of their employment.

4. **Payment to City Treasury.** All sums received from the sale of property under this Section shall be paid to the City Treasury.

### 3.03.13 Unclaimed Funds

- A. **Unclaimed Funds.** On or before January 10 of every odd-numbered year, the City of Onalaska Finance Director or its designee, shall file with the treasurer of La Crosse County a written report under oath giving the names and the last-known addresses of all persons for whom the City of Onalaska Treasurer holds money or security, and which has not been claimed for at least one (1) year, and showing the amount of the money or the nature of the security in detail. A duplicate report shall also be mailed to the Wisconsin Department of Financial Institutions. Upon receiving the reports the La Crosse County Treasurer shall cause to be published a Class 3 notice, under Ch. 985, Wis. Stats., on or before February 1 of the same year, which contains the names and last-known addresses of the owners of the unclaimed money or security that has a value of at least Ten Dollars (\$10.00), and shall state that unless the owners call for and prove their ownership of the money or security, within six (6) months from the time of the completed publication, the City of Onalaska Treasurer shall give possession or control of the money or security to the La Crosse County Treasurer. At the end of the six (6) months from the time of the completed publication, the La Crosse County Treasurer shall also take possession or control of all money or security of persons for whom the City of Onalaska Treasurer holds money or security, and which has not been claimed for at least one (1) year, if the money or security has a value of less than Ten Dollars (\$10.00).
- B. **Unclaimed Funds in County Possession.** Any money or security which the La Crosse County Treasurer has taken control over under Section (A.) above and has had in its possession or control for more than one (1) year shall, to the extent possible, be deposited into the La Crosse County general revenue fund. Pursuant to Sec. 59.66(2)(a)1(am), Wis. Stats., money or security deposited pursuant to this section may remain in the County's general revenue fund or may be used by La Crosse County until the money or security is paid or delivered to its owner or becomes property of the county. If within ten (10) years from the time any such money or security is delivery to La Crosse County, the owner of the money or security proves to the satisfaction of the La Crosse County Treasurer the owner's right to the possession of the money or security, it shall be paid or delivered to the owner. If no such proof is made, then at the end of the ten (10) year period the money or property shall become the property of the county. Nothing in these sections shall be construed to deprive the owner of any such property of the owner's right to proceed by court action for the recovery of such money or security from the treasurer.
- C. **Penalty.** Any person violating any provision of this section, shall upon conviction, be fined not less than Fifty Dollars (\$50.00) nor more than Two Hundred Dollars (\$200.00) or imprisoned for not less than thirty (30) days nor more than six (6) months.