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Amended February 17, 1998, Published on the 26th day of February, 1998, Marion Advertiser

4.01 IN PERSONAM ACTIONS FOR COLLECTION OF DELINQUENT AND BACK TAXES

WHEREAS, Waupaca County has numerous properties each year with back or delinquent taxes that would allow the County to foreclose on said properties, and

WHEREAS, concern has been expressed that some of the properties if foreclosed upon would be a liability or additional cost to the County, and

WHEREAS the Section 74.53 Wisconsin Statutes authorizes the filing of a in personam actions by a County Treasurer against the owner of property within the County for the amount of back and delinquent taxes

NOW THEREFORE, the Waupaca County Board of Supervisors pursuant to § 59.03 and §59.70 Wisconsin Statutes does hereby ordain and authorize the creation and enactment of Chapter 4(4.01) *as follows*:

(1) Authority: This Ordinance is adopted pursuant to the authority under Section 74.53 (5) Wisconsin Statutes

(2) In Personam Action: The Corporation Counsel for Waupaca County upon the request of the Waupaca County Treasurer, is hereby authorized to commence an action to recover real property taxes and costs against persons pursuant to Section 74.53 Wisconsin Statutes, for any of the following amounts that are included in the tax rolls for collection and any of the following amounts under subparagraphs(b) and (c) that are not included in 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 dust-free and erosion-free condition incurred under Section 66.05(2), (5), (8)(bg) or (10), Wisconsin Statutes, or filling and excavation incurred under Section 66.05(6) Wisconsin Statutes, if the person owned the property when the property was razed and removed and the site restored for the excavation;
- (c) The costs of abating a public nuisance under Sections 254.595 or 823.04 Wisconsin Statutes, if the person owned the property when the public nuisance was abated

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(3) Receivership: Upon the commencement of an action as described in (20), 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 Section 74.557 Wisconsin Statutes, 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) Time restrictions: No action shall be commenced against any person under this ordinance unless at least two years has elapsed after the date of the issuance of the tax certificate with regard to the real property , except that an action may be commenced after one year has elapsed after the date of issuance of the tax certificate if razing, removing and restoring the site to a dust free and erosion free condition has resulted in any costs incurred by any city or village which are included in the amount due for taxes;

(5) Reporting: The Waupaca County Treasurer shall report to the Waupaca County Board of Supervisors with regard to any actions commenced pursuant to this ordinance within 60 days after the filing of said actions

(6) Severability: Should any provision of this ordinance be found to be unenforceable by a court of competent jurisdiction all other provisions shall remain in full force and effect.

Passed this 17th day of February, 1998.

RECOMMENDED FOR INTRODUCTION BY WAUPACA COUNTY LEGISLATIVE & JUDICIAL COMMITTEE

/s/ Jack Algiers, Lloyd Mares, Rose Mary Sasse

24 Ayes 0 Nays

ATTEST:

/s/Mary A. Robbins, Waupaca County Clerk

APPROVED AS TO FORM:

/s/ Jeffrey J. Siewert, Corporation Counsel

4.02 TO MANAGE AND SELL IN REM ACQUIRED LANDS OF WAUPACA COUNTY

WHEREAS, the current Waupaca County Ordinance entitled an Ordinance to Manage and Sell Tax Deeded Lands of Waupaca County was initially adopted in 1948 as Ordinance Number Three, later revised to be Chapter Number Four of the Waupaca County Code of Ordinances requires an updating to reflect changing conditions and to keep current with changes in the law and retitling to the Waupaca County Ordinance to Manage and Sell In REM Acquired Lands of Waupaca County, Chapter 4; and

WHEREAS, 75.35(2)(d) of the Wisconsin Statutes provides that the governing body of any municipality may delegate its power to manage and sell In Rem acquired lands to a committee constituted of such personnel and in such manner and compensated at such rate as such governing body may by ordinance determine, and

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WHEREAS, 75.69(1) of the Wisconsin Statutes requires that except in counties containing a population of 500,000 or more no delinquent real estate acquired by a municipality as defined in section 75.35(1)(a) shall be sold unless the sale and an appraised value of such real estate shall have first been advertised in a newspaper of general circulation within such county at least once each week for three successive weeks prior to the date of such sale.

NOW THEREFORE, the County Board of Supervisors do ordain as follows:

SECTION I. The Committee to have charge of the appraisal and sale of In Rem acquired lands of Waupaca County shall consist of the County Clerk, the County Treasurer and the County Board Chair or his/her designee.

SECTION II. The Committee is hereby authorized to incur such necessary expenses as may be necessary for the consummation of any sale or sales, such expenses to be added to the sum total cost of any parcel or parcels of said land.

SECTION III. It is further ordained that there be an appropriation made from the General Fund of Waupaca County, such sum or sums as may now or hereafter be required for the use of said committee in carrying out the provisions of this ordinance.

SECTION IV. No tax delinquent real estate acquired by Waupaca County as defined in Section 75.35(1)(a) of the Wisconsin Statutes shall be sold unless the sale and appraised value of such real estate shall have first been advertised in a newspaper of general circulation within the **County at least once each week for three successive weeks prior to the date of such sale.**

Sealed bids may be filed with the County Clerk, and each bid shall be accompanied by a certified check equal in amount to the bid. Waupaca County may accept the bid most advantageous to it, but every bid less than the appraised value of the property shall be rejected.

SECTION V. Waupaca County is hereby authorized to sell for an amount equal to or above the appraised value, without re-advertising, any land previously advertised for sale.

SECTION VI. Upon acceptance by the Committee, a certified check shall be deposited with the County Treasurer, and Waupaca County shall, and is hereby authorized and empowered to execute, acknowledge and deliver to the proper purchaser a Quit Claim Deed for said parcel or parcels.

SECTION VII. The provisions as stated in 75.69 of the Wisconsin Statutes shall not apply to exchange of property under Section 59.97(2a) of the Wisconsin Statutes, nor to withdrawal and sale of county forest lands of Waupaca County.

SECTION VIII. The provisions as stated in 75.69 of the Wisconsin Statutes shall apply to all tax delinquent lands regardless of the date of acquisitions by Waupaca County.

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SECTION IX. It is further ordained that any and all Quit Claim Deeds heretofore executed and delivered by the County of Waupaca on any and all lands which may have been acquired by the County by proceedings In REM, be and the same are in all things hereby ratified and confirmed.

SECTION X. Any Ordinance or resolutions inconsistent with this Ordinance are hereby repealed and this Ordinance hereby takes precedence and is controlling.

SECTION XI. This Ordinance shall take effect upon passage and publication.

NOW, THEREFORE, BE IT RESOLVED, that the Waupaca County Board of Supervisors does hereby ordain that Waupaca County Ordinance Number Three is amended and retitled the Waupaca County Ordinance to Manage and Sell In REM Acquired Lands of Waupaca County, Chapter 4.02 of the Waupaca County Code of Ordinances.

Passed this 17th day of February, 1998.

**RECOMMENDED FOR INTRODUCTION BY WAUPACA COUNTY LEGISLATIVE
AND JUDICIAL COMMITTEE**

/s/ Jack Algiers, Rose Mary Sasse, Lloyd Mares

24 Ayes 0 Nays

ATTEST:

APPROVED AS TO FORM:

/s/ Mary A. Robbins, Waupaca County Clerk

/s/ Jeffrey J. Siewert, Corporation Counsel

4.03 USE OF FACSIMILE SIGNATURES

(County Board Proceedings dated November 4, 1960, page 48)

Pursuant to Sec. 66.042(3), Wisconsin Statutes, the Clerk and Treasurer of Waupaca County are hereby authorized to use facsimile signatures in lieu of their personal signatures on all county orders requiring their signatures.

4.04 COUNTY BOARD AUTHORIZATION TO SIGN DOCUMENTS:

(County Board Proceedings dated August 29, 1944, page 29)

The Chairman of the Waupaca County Board of Supervisors is hereby relieved of his duty of countersigning all County orders for the payment of accounts and claims of all nature against Waupaca County.

All County orders hereafter issued shall be countersigned by the County Clerk and the County Treasurer pursuant to the Statutes of the State of Wisconsin.

4.05 TAX LIENS

The provisions provided in Sec. 75.521, Wisconsin Statutes, the County shall enforce the tax liens where they are applicable.

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4.06 STALE DATED CHECKS

(Adopted September 26, 2000, Published October 26, 2000)

WHEREAS, Waupaca County receives payment by check for the majority of the accounts receivable in Waupaca County; and

WHEREAS, accounting and banking industry standards dictate that dated checks are valid for 180 days and invalid after 180 days; and

WHEREAS, Waupaca County revenues are negatively impacted as a result of untimely received checks.

NOW, THEREFORE, the Waupaca County Board of Supervisors does hereby ordain and direct that all county departments not accept checks that are 180 days old.

EFFECTIVE DATE: Upon adoption of and publication by the County Board of Supervisors, the Ordinance will be in full force and effect within Waupaca County.

Recommended for introduction by the Waupaca County Finance and Personnel

Committee: /s/ James Loughrin, Don Fabricius, John F. Penney, Jack V. Algiers, Kay Hillskotter, Dick Koeppen, Patricia Craig, Duane R. Brown

26 Ayes 0 Nays

ATTEST:
Steven L. Hart, Deputy County Clerk

APPROVED AS TO FORM:
/s/ Jeffrey J. Siewert, Corporation Counsel

4.07 COUNTY SALES AND USE TAX

(Adopted Nov. 15, 1988. Effective date April 1, 1989. Amended August 17, 1993. Amended January 15, 2019)

1. **Authority and Purpose.** This ordinance is enacted on the authority of Wisconsin statutes, Subchapter V, Chapter 77, and the county sales and use taxes imposed herein shall be used for the purpose of reducing the property tax levy by:
 - (a) Paying the debt service on any bond or note issuance.
 - (b) Paying for designated capital projects.
 - (c) Any remainder revenues to further offset the levy. All monies collected from the sales and use tax shall be maintained in a separate revenue account.

2. **Imposition of Tax.** Waupaca County hereby impose a County Sales and Use Tax at a rate of .5 percent in the manner and to the permitted as set forth in their entirety in Subchapter V, Chapter 77, Wisconsin Statutes and acts amendatory thereto.

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3. **Effective Date.** This ordinance shall become effective April 1, 1989.
4. **Repeal.** This Ordinance is subject to repeal by the County Board action by delivery of a certified copy of a repeal ordinance to the Wisconsin Department of Revenue at least sixty (60) days before the effective date of repeal, which for all counties is December 31.
5. **Notification.** A certified copy of this ordinance shall be delivered to the Secretary of Revenue of the State of Wisconsin no later than December 1, 1988.

4.08 INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS

(Adopted June 16, 2009. Effective date July 1, 2009)

There is hereby imposed a penalty of 0.5% interest per month or fraction of a month, in addition to the interest charged provided for by Wisconsin Statutes 2007-08, Section 74.42(2)(a)(b) on all overdue or delinquent real estate taxes and special assessments.

74.42(2)(a) PENALTY ALLOWED. (a) Any county board may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1) on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

74.42(2)(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

This amendment shall become effective July 1, 2009 after passage of the full County Board of Supervisors.

4.09 OVERPAYMENT AND UNDER PAYMENT OF REAL PROPERTY TAX

Overpayment and Underpayment of Real Property Tax. Unless otherwise provided by law, the County may retain overpayments of real property tax when the overpayment is two dollars (\$2.00) or less, unless such refund is specifically requested in writing, provided for by § 59.54(24), Wis. Stat..

Underpayments of Real Property Tax of not more than two dollars (\$2.00) on First Installment will be added to Second Installment. If full amount is not paid by the end of the collection cycle, underpayments of not more than two dollar (\$2.00) may be waived when the administrative cost of collecting would exceed the amount of underpayment.

4.10 AGREEMENTS

All agreements, including but not limited to Memoranda of Understanding, contracts, Mutual Aid Agreements, to which the County is a party shall be submitted to Corporation Counsel for review. Review by the Corporation Counsel shall be completed prior to approval by Committee of Jurisdiction and/or County Board. If for some reason the

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agreement is not submitted for review by the County Corporation Counsel prior to consideration by the Committee of Jurisdiction and/or County Board, said agreement approval shall be subject to County Corporation Counsel review before execution. All agreements shall be filed in the County Clerk's Office.

4.11 CONSTRUCTION AND MAINTENANCE OF STREETS AND HIGHWAYS IN WAUPACA COUNTY

Pursuant to §83.035, Wis. Stat., Waupaca County through the Highway Commissioner, through the Highway Committee is authorized to enter into time and material or fixed price contracts with cities, villages and towns within the county borders. Projects involving County Highway contracts entered into by the County Highway Committee under this section or §83.04 (1), Wis. Stat., are exempt from county competitive bidding requirements.

4.12 BUDGET POLICY

- (1) **Purpose.** The County Budget is an annual process that the County Board of Supervisors determines what services will be provided, to what extent they will be provided, and how they will be funded.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Budget Policy subject to approval of the Finance Committee and County Board of Supervisors.

4.13 CAPITAL IMPROVEMENT PLAN POLICY

- (1) **Purpose.** To guide capital planning to assure that the County's needs are fully considered in the capital planning process by considering all capital needs as a whole, assessing fiscal capacity, planning for debt issuance, and understanding impact on reserves and operating budgets, within the planning timeframe. The policy provides an essential framework for managing these tasks and for assuring that capital plans are consistent with overall County goals.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Capital Improvement Plan Policy subject to approval of the Finance Committee and County Board of Supervisors.

4.14 FUND BALANCE POLICY

- (1) **Purpose.** Sound financial management principles require that sufficient funds be retained by Waupaca County to provide a stable financial base at all times. This policy will ensure that Waupaca County maintains adequate fund balances and reserves in order to provide sufficient cash flow for daily financial needs; secure and maintain investment grade bond ratings; offset significant economic downturns or revenue shortfalls; and, provide funds for unforeseen expenditures.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Fund Balance Policy subject to approval of the Finance Committee and County Board of Supervisors.

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4.15 WORKING CAPITAL IN HIGHWAY ENTERPRISE FUND

- (1) **Purpose.** To adopt a target amount of working capital to maintain in the County's Highway Enterprise Fund.
- (2) **Policy.** It shall be the policy of Waupaca County to maintain a minimum of 25% of highway's operating expenses as working capital in the Fund. Working capital is defined as current assets minus current liabilities. If the Highway Enterprise Fund's working capital falls below the minimum target, the County will consider options to increase revenues in the Fund. If the Highway Enterprise Fund's working capital exceeds the minimum percentage required for working capital, the County Board may use excess funds to reduce levy apportioned to the fund for debt service payments, or transfer funds to the Transportation Services Special Revenue Fund to reduce levy for highway construction projects.

4.16 INVESTMENT POLICY

- (1) **Purpose.** To establish a policy to define the parameters within which funds are to be managed. In methods, procedures and practices, the investment policy formalizes the framework for the County's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of County funds.
- (2) **Governing Authority.** The investment program will be operated in conformance with federal, state, and other legal requirements, including Wisconsin State Statutes Chapter 34, §§59.62 and 66.0603.
- (3) **Delegation of Authority.** The authority to make investment decisions, and effect investment transactions, as vested in the County Board, is delegated to the Treasurer pursuant to §59.62, Wis. Stats. Responsibility for the administration of the Investment Policy rests with the Treasurer, and, in his or her absence, the Deputy Treasurer. Any changes to the policy must be approved by the Treasurer and the Finance Committee.

4.17 BANK ACCOUNTS

- (1) **Bank Accounts.** All bank accounts established with the County's Federal Tax Identification number must be maintained in the County's financial record. Department heads must report to the County Treasurer and Finance Department any established bank accounts. All accounts must be approved by Committee of Jurisdiction, except those court ordered or authorized by statute.
- (2) **Bank Account Custodians.** Waupaca County Treasurer shall be the named custodian on all bank accounts established with the County's Federal Tax Identification Number, except for:
 - (a) Waupaca County Clerk of Court will be the named custodian on accounts established for collections of fees and any other accounts ordered by the court.
 - (b) Waupaca County Sheriff will be the named custodian on Asset Forfeiture, Voluntary Transfer, and Inmate Accounts.

4.18 DEBT POLICY

- (1) **Purpose.** To establish a policy setting forth parameters of issuing debt and managing

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outstanding debt and to provide guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used, and structural features that may be incorporated.

- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Debt Policy subject to approval of the Finance Committee and County Board of Supervisors.

4.19 POST-ISSUANCE COMPLIANCE POLICY FOR TAX-EXEMPT TAX-ADVANTAGED OBLIGATIONS AND CONTINUING DISCLOSURE

- (1) **Purpose.** To establish a policy designed to monitor post-issuance compliance
 - (a) with applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), and regulations promulgated thereunder (“Treasury Regulations”) for obligations issued by the issuer on tax-exempt or tax-advantaged basis (“Obligations”); and
 - (b) with applicable requirements set forth in certificates and agreement(s) (“Continuing Disclosure Agreements”) providing for ongoing disclosure in connection with offering of obligations to investors (“Offerings”), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the “Rule”) promulgated by the Securities and Exchange Commission (“SEC”) under the Securities Exchange Act of 1934.

- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Post-Issuance Compliance Policy for Tax-Exempt Tax-Advantaged Obligations and Continuing Disclosure subject to approval of the Finance Committee and the County Board of Supervisors.

4.20 ACCEPTANCE OF MONETARY, NON-MONETARY AND IN-KIND DONATION POLICY

- (1) **Purpose.** To establish policy and procedures for the acceptance of monetary, non-monetary and in-kind donations, devises, or bequests from private citizens, business groups, or other organizations. Considerations include the use of the donation, restrictions associated with the donation, cost associated with and effective use of the donation.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Acceptance of Monetary, Non-Monetary and In-Kind Donation Policy subject to approval of the Finance Committee and the County Board of Supervisors.

4.21 UNIFORM GRANT GUIDANCE POLICIES AND PROCEDURES

- (1) **Purpose.** To establish policies and procedures related to Federal grants as required under the U.S. Office of Management and Budget’s Uniform Grant Guidance. These policies and procedures shall apply to all grants received by the County.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain written Uniform Grant Guidance Policies and Procedures subject to approval of the Finance Committee and County Board of Supervisors.

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(3) Compliance. All County employees and elected officials accepting or managing grant funds shall comply with the Uniform Grant Guidance Policy.

4.22 INTERNAL CONTROL STRUCTURE

(1) Purpose. A good internal control structure is essential to providing reasonable assurance that Waupaca County is achieving its objectives. Such objectives, include, but are not limited to, utilizing public resources in compliance with laws, regulations and budgetary limitations. An adequate control structure will provide information that helps detect errors and fraud, and provide reasonable assurance that financial reports are accurate. An adequate control structure will limit the opportunity for theft or unauthorized use of assets, including cash, inventory and capital assets.

(2) Delegation of Authority.

- (a) Control Activities – The County Finance Director, with Finance Committee approval, maintains countywide policies that help ensure that risks related to management’s objectives are addressed.
- (b) Monitoring – The County Finance Director shall continuously monitor the internal control system and report to the Finance Committee any weaknesses within the control system. The Finance Committee will assess the risk associated with the identified weakness and analyze for its significance and determine the level of response.

(3) Compliance. All county departments shall comply with the internal control policies.

Sections 4.09 through 4.23 enacted January 15, 2019 and effective upon publication.