

4.35.190 NSF service fee. A uniform fee of \$30 shall be charged for any check tendered to make any payment to the county that is not paid by the bank on which it is drawn. If such a check is tendered for payment of real property taxes, this \$30 service fee shall be collected prior to payment of real property taxes and, if not paid, shall constitute a special charge on the tax roll.(157-32, Sec. 1, 2014)

4.35.200 Overpayments and underpayments. Unless otherwise provided by law, pursuant to Wis. Stat. §§59.54(24)(b) and 20.905, county departments and the clerk of circuit court may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$2 may be waived when the administrative cost of collection would exceed the amount of the underpayment. (Ord. 158-14, Sec. 1, 2014)

4.35.500 Deposit on fees. Unless otherwise specified, all fees collected shall be deposited in the general fund. (Ord. 81-82/317 Sec.1(part), 1981).

Chapter 4.40

CASH ON HAND-TREASURER

Sections:

<u>4.40.001</u>	Purpose.
<u>4.40.010</u>	Cash on hand.
<u>4.40.020</u>	Cash Refunds.

4.40.001 Purpose. To regulate the amount of cash on hand in the county treasurer's office and establish policy for cash refunds. (Ord. 137-02, 1993).

4.40.010 Cash on Hand. The maximum amount of cash maintained in the county treasurer's office shall not exceed \$20,000 in any one day after daily balancing. (Ord. 159-46, Sec. 1, 2016; Ord. 137-02, 1993).

4.40.020 Cash Refunds.

- A. Cash refunds for overpayments by individuals for their property taxes shall be allowed to the individual making payment over the counter.
- B. Overpayments made through the mail shall be refunded by check by the 25th of the month during the regular county bill paying schedule.
- C. Collections made for other municipalities shall be forwarded to them by bank wire or by check. No cash refunds are authorized. (Ord. 137-02, 1993).

Chapter 4.90

CLAIMS, DEMANDS AND CAUSES OF ACTION

Sections:

<u>4.90.001</u>	Exclusive claims remedy.
<u>4.90.005</u>	Definitions.
<u>4.90.010</u>	Claims procedure.
<u>4.90.020</u>	Disallowance of Claims.
<u>4.90.050</u>	Specialized claims.
<u>4.90.060</u>	Bar upon further action.
<u>4.90.070</u>	Committee authorization for contingency fund transfer.

4.90.001 Exclusive claims remedy.

A. All claims, demands or causes of action against the county or any public official thereof for acts done in their official capacity or in the course of their agency or employment shall be commenced, examined, allowed or disallowed in accord with this chapter and Wis. Stat. § 893.80. No action may be brought against the county except as provided in this chapter.

B. All claims shall be in writing and in the form prescribed by Wis. Stat. § 893.80, and this chapter.

C. All specialized claims shall be processed as provided under 4.90.050. (Ord. 126-57 Sec.6(part), 1983).

4.90.005 Definitions. In this chapter:

A. "Claim" includes any claim, demand or cause of action brought under 4.90.001 or 4.90.010.

B. "Committee" means the committee on finance and budget. (Ord. 126-57 Sec.6(part), 1983).

4.90.010 Claims procedure.

A. All claims shall be filed with the county clerk who shall immediately file the original claim and transmit copies thereof to corporation counsel.

B. The corporation counsel shall ascertain whether insurance coverage is available and, if so, shall take the steps necessary to apprise the insurance carrier and to secure its representation. In the absence of insurance coverage, the corporation counsel shall, with the assistance of the county officials involved, investigate the claim and recommend the denial or approval thereof.

C. When a claim has been referred to the committee, it shall be placed on a future agenda for action. (Ord. 155-11, Sec. 7, 2011; Ord. 131-86 Sec.17 1988, Ord. 126-57 Sec.6(part), 1983).

4.90.020 Disallowance of Claims.

A. All claims of \$10,000 or less shall be managed by the county insurance carrier and/or corporation counsel. All claims over \$10,000 recommended for disallowance by the county insurance carrier shall be handled by the committee. Risk management shall work with corporation counsel and the insurance carrier to process claims.

B. The county insurance carrier is responsible for settling claims. For all claims of \$10,000 or less where the county insurance carrier has recommended disallowance, corporation counsel shall review and issue a notice of disallowance upon the claimant. For all claims exceeding \$10,000 where the county insurance carrier has recommended disallowance the committee shall review, and service of disallowance upon the claimant is made by the county clerk.

C. Failure to take action upon a claim by the corporation counsel or committee as provided in this section shall be deemed to be a disallowance thereof as of 120 days after filing of the claim. (Ord. 162-31, Sec. 1, 2019; Ord. 145-99, 2002; Ord. 145-48, 2001; Ord. 126-57 Sec.6(part), 1983).

4.90.050 Specialized claims.

A. Forest Fire Fighting Claims. Upon receipt of a claim for the county share of a forest fire fighting billing from the Department of Natural Resources under Wis. Stat. § 26.14(4), the county treasurer shall immediately refer the claim as provided in 4.90.010. The committee shall act on the claim within 60 days of receipt thereof.

B. Fire Call Claims on County Trunk Highways. Upon receipt of a claim by any town for fire calls for vehicles on county trunk highways, the county clerk shall refer the claim as provided in 4.90.010. Settlement shall be in accord with Wis. Stat. § 60.557(1).

C. Dog Damage Claims. Upon receipt of dog damage claims under Wis. Stat. § 174.11., the county clerk shall refer the claim as provided in 4.90.010.

D. Automobile Accident Claims. Claims occurring from the alleged negligent operation of a motor vehicle owned and operated by the county shall be filed with the county clerk and referred and processed under 4.90.010 except that the limitations expressed at Wis. Stat. § 893.80(3), are applicable except as to the amount recoverable by any person as covered by Wis. Stat. § 345.05(3). (Ord. 151-021, Sec. 6, 2007; Ord.139-74, 1995; Ord 131-62, Sec.1, 1987, Ord. 126-57, Sec.6(part), 1983).

4.90.060 Bar upon further action.

A. The decision of the corporation counsel or committee under 4.90.020 in disallowing, in whole or in part, any claim duly presented for its consideration shall bar any further proceedings by the said claimant for collection unless an action be commenced against the county within 6 months after service of notice of disallowance upon the claimant by the clerk. (Ord. 162-31, Sec. 4, 2019; Ord. 126-57 Sec.6(part), 1983).

4.90.070 Committee authorization for contingency fund transfer. The committee is authorized to transfer moneys from the contingency fund in order to settle accounts under 4.90.020. (Ord. 162-31, Sec. 5, 2019; Ord. 126-57 Sec.6(part), 1983).

(Repealed 4.90.030, 4.90.040 Ord. 162-31, Sec. 2 & 3, 2019; Ord. 126-57 Sec.6(part), 1983).

CHAPTER 4.100

COUNTY SALES AND USE TAX

Sections:

- 4.100.010 County sales and use tax.
4.100.020 Utilization of sales and use tax revenue.

4.100.010 County sales and use tax. Pursuant to Wis. Stat. § 77.70, there is hereby imposed upon all retailers a sales and use tax at the rate of 0.5% of the gross receipts from the sale, lease or rental of personal property, as set forth in Wis. Stat. ch. 77, subch. V. and Wis. Stat. § 77.71. Such sales and use tax shall be imposed in their entirety according to the requirements of Wis. Stat. ch. 77, subch. V. (Ord. 142-23, 1998).

4.100.020 Utilization of sales and use tax revenue. 100% of the revenue from the county sales and use tax shall be applied to property tax relief by reducing dollar-for-dollar the amount of the property tax as established annually by the county board.(Ord.142-23, 1998).