C. The department of planning and development shall charge for paper copies of orthophotography air photos, building/site plans and parcel maps from the plotter or printer as follows:

1.	8.5" x 11"	\$ 5.00
2.	11" x 17"	\$ 7.00
3.	24" x 36"	\$15.00
4.	Custom Order	\$30.00
		\$ 5.00 per sheet

(Ord.161-27, Sec. 2, 2017; Ord. 159.18, Sec. 3, 2015; Ord. 158-23, Sec. 2, 2014; Ord. 157-28, Sec. 1, 2013; Ord. 156-33, Sec. 4, 2012; Ord. 156-25, Sec. 1, 2012; Ord 155-22, Secs. 1, 2 & 3, 2011; Ord 150-28, Secs. 3 & 4, 2006; Ord. 149-038, Sec. 1, 2005; Ord. 148-102 Sec. 6 & 7, 2004; Ord. 147-56, Sec. 1, 2003; Ord. 146-53, Sec. 1 2002; Ord. 144-68, Sec. 1, 2000; Ord. 144-68, Sec. 2, 2000; Ord.142-76 Sec. 1, 1999).

### 4.30.090 Vital record fees.

- A. The register of deeds shall collect \$7.00 for a search of vital records when no record is found and in addition shall collect such other fees as outlined in Wis. Stat. § 69.22.
- B. The register of deeds shall remit any fees collected to the county treasurer pursuant to Chapter 4.05 or to the state treasurer as specified in Wis. Stat. § 69.22. (Ord. 156-33, Sec. 4, 2012; Ord. 151-32, Sec. 8, 2007; Ord.134-81, Sec. 1, 1991).
- 4.30.100 District Attorney-worthless check system case report by merchant. The district attorney shall charge \$2.00 for each worthless check listing provided to local merchants. (Ord. 156-33, Sec. 4, 2012; Ord.132-29 Sec.1, 1988).
- 4.30.110 Photocopies. Except as otherwise authorized by state statutes or this code, there is established a uniform fee of \$.25 per photocopy made for the public on all coin operated or non-coin operated county photocopy equipment except as noted below.
- A. Non-county agencies who run their own copies on county photocopiers and are billed during the normal course of the month's business shall be charged the rate charged to county departments.
- B. For copies to be mailed out on request, there shall be a flat \$2.00 fee to be prepaid for a report of up to 10 pages, and each additional page shall be \$.25.
- C. For law enforcement reports there shall be a flat \$2.00 fee if picked up and a \$4.00 fee if mailed out. (Ord. 156-33, Sec. 4, 2012; Ord. 151-24, Sec. 1, 2007; Ord. 148-102, Sec. 8 & 9, 2004; Ord.143-88, 2000; Ord.137-46, Sec. 4, 1993).
- 4.30.120 Facsimile copies. A uniform fee of \$1.00 per incoming or outgoing facsimile/per page is established for the public on all county operated facsimile equipment. Sales tax is included in the \$1.00 fee. (Ord. 156-33, Sec. 4, 2012; Ord.139-102, 1996; Ord.139-77, 1995).
- 4.30.130 Modem access fee. A uniform hook-up fee of \$50.00 plus \$35.00 per month shall be charged for any person, partnership or corporation utilizing the Eau Claire County computer system for the purpose of retrieving information from the tax master and land information system via remote modem access. (Ord. 156-33, Sec. 4, 2012; Ord.140-66, 1996).

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# 4.30.140 Child Support Agency fees.

- A. The Child Support Agency shall charge the following fees for the below-described services for NIVD cases:
- 1. Reconciliation of account records with certification of arrears in NIVD cases: \$25.00 for each year certified.
  - 2. Printed payment history for NIVD cases: \$25.00 for each request.
- 3. Certified copy of payment history in NIVD cases: \$25.00 for each year certified.
- 4. Creating and sending income withholding order in NIVD cases: \$25.00 for each order sent.
- 5. Crediting an account for direct payments in NIVD cases: \$25.00 for each request.
  - B. These fees shall be effective on April 1, 2021.

## Chapter 4.35

## **GENERAL USER FEES**

## Sections:

4.35.001	Purpose.
4.35.010	County treasurerresearch charges.
4.35.030	Register of Deedsadditional page fee.
4.35.050	Extension educationgarden plot rental fee.
4.35.070	Computer analysis of a farm statement.
4.35.090	Permit, variance, rezoning, special exception, sign and land use fees.
4.35.092	Shoreland fees.
4.35.095	Airport zoning fees.
4.35.110	Subdivision control code review fees.
4.35.120	Videoconference equipment rental.
4.35.130	Condominium instrument review fee
4.35.135	Condominium plat review.
<u>4.35.140</u>	Real property listing system manual entry fee.
<u>4.35.150</u>	Clerk of court payment plan fee.
<u>4.35.160</u>	Storm water management and erosion control fees.
<u>4.35.165</u>	Land conservation fees.
<u>4.35.170</u>	Property addressing fee.
<u>4.35.180</u>	Representative payee service fee.
4.35.190	NSF service fee.
<u>4.35.200</u>	Overpayments and underpayments.
4.35.500	Deposit of fees.

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- 4.35.001 Purpose. The purpose of this chapter shall be to set forth user fee schedules adopted in accord with 4.02.050, which schedules relate to fees not covered in other provisions of this code. (Ord. 81-82/317 Sec.1(part), 1981).
- 4.35.010 County treasurer-Research charges. The treasurer shall assess and collect a charge of \$10 if prepaid and \$15 if billed for each year researched on back taxes. (Ord. 137-110, 1994; Ord. 81-82/317 Sec.1(part), 1981).
- 4.35.030 Register of Deeds--additional page fee. Pursuant to Wis. Stat. § 59.43(2)(a)2. and (2m) 3, the register of deeds shall, whenever an instrument is submitted without the required blank space of 3.0 x 3.0 inches, add an additional page and charge \$2.00 for such additional page. (Ord. 144-24, Sec. 22, 2000; Ord.141-03, Sec.1, 1997; Ord. 129-10 Sec.1, 1985).
- 4.35.050 Extension education--garden plot rental fee. The extension education office shall assess and collect an annual garden plot rental fee of \$15.00. (Ord.139-48, Sec.2, 1995; Ord. 131-51 Sec.1, 1987)
- 4.35.070 Computer analysis of a farm statement. The UW-Extension office shall charge \$20.00 for the computer analysis of a farm statement. (Ord.138-58, 1994)
- 4.35.090 Permit, variance, rezoning, special exception, sign and land use fees. The following fee schedule shall apply:
  - Residential, forestry and agriculture districts. A. Principal uses: \$ 235.00 1. 2. Accessory uses and additions: 0 to 200 sq. ft. 55.00 a. 200+ sq. ft. \$ .26/sq. ft. b. \$ 235.00 Maximum fee C. Commercial and industrial districts. В. 1. Principal uses: \$ 235.00 0-1,000 sq. ft. \$ 1,000 + sq. ft..26/sq. ft. b. c. Maximum fee \$ 3300.00 2. Accessory uses: 0-500 sq. ft. 110.00 a. 500 + sq. ft..26/sq. ft. b. Maximum fee \$ 3300.00 c. Additions: See principal and accessory fees. C. Change of use. \$ 200.00 D. Signs 1. \$ 100.00 All signs 2. Billboards \$ 235.00 \$ 525.00 E. Variances

F.

G. H. Appeals

Rezonings

Conditional use permits

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\$ 525.00

\$ 525.00

525.00

I.	One ti	me temporary use fee j	per site	\$	55.00
J.		ing and comprehensive		\$	75.00
		rge for mapping			
K.	Home	businesses		\$	200.00
L.	Text a	mendments		\$	525.00
M.	Wind energy systems			\$	250.00
N.	Refunds				
	1.	Land use	Paid fee minus	\$	55 Administrative fee
	2.	Conditional use	Paid fee minus	\$	75 Processing fee
				\$	275 Administrative fee
				\$	25 Vendor fee
	3.	Rezoning	Paid fee minus	\$	75 Processing fee
		•		\$	275 Administrative fee
				\$	25 Vendor fee
				\$	65 Mapping fee
	4.	Variance/appeals	Paid fee minus	\$	75 Processing fee
		• •		\$	275 Administrative fee
				\$	25 Vendor fee
O.	Temporary structures				
	1.	Special events			
	2. Total land less than 10 acres		\$	200.00 Zoning fee	
	3.	3. Total land 10 acres or greater		\$	400.00 Zoning fee
P.	Flood	dplain overlay district		\$	100.00

When construction begins prior to the issuance of a land use permit or when a use precedes the application for a rezoning or conditional use permit, a double fee will be assessed.(Ord. 164-24, Sec. 1, 2020; Ord. 163-23, Sec. 1, 2019; Ord. 162-23, Sec. 6, 2018; Ord. 159-18, Sec. 4, 2015; Ord. 158-23, Sec. 3, 2014; Ord. 157-37, Sec. 1, 2014; Ord. 157-28, Sec. 2, 2013; Ord. 156-25, Sec. 2, 2012; Ord. 155-22, Secs. 5 & 6, 2011; Ord. 155-19, Sec. 7, 2011; Ord. 154-17, Sec. 1, 2010; Ord. 153-23, Sec. 2, 2009; Ord. 153-14, Sec. 1, 2009; Ord. 152-30, Sec. 3, 2008; Ord. 151-32, Sec. 10, 2007; Ord. 150-28, Sec. 5, 2006; Ord. 149-038 Sec. 3, 2005; Ord. 148-102 Sec. 11, 2004; Ord. 147-70, 2003; Ord. 147-56, Sec. 2, 2003; Ord. 146-53, Sec. 2, 2002; Ord. 146-02, Sec. 6, 2002; Ord. 145-83, Sec. 1, 2002; Ord. 144-68, Sec. 3, 2000; Ord. 143-55, Sec. 1, 1999).

# 4.35.092 Shoreland protection overlay district fees.

#### A. Shoreland fees.

1.	Principle structure		\$	235.00
	a. Zoned town fee		\$	100.00
2.	Accessory structure. Alterations and additions			
	a. 0 to 200 sq. ft		\$	55.00
	b. Greater than 200 sq.	ft.	\$	.26 per sq. ft.
	c. Maximum fee		\$	235.00
	d. Zoned town fee		\$	55.00
3.	Stairways/walkways		\$	100.00
4.	Filling and grading permit		\$	290.00
5.	Mitigation plan		\$	100.00
6.	Treated impervious surfaces exemption		\$	100.00
7.	Conditional use		\$	525.00
8.	Variance/appeals		\$	525.00
9.	Refunds	Paid fee minus	\$	55.00

\*Zoning district fees are applicable to shoreland areas.

(Ord. 164-24, Sec. 2, 2020; Ord. 163-23, Sec. 2, 2019; Ord. 162-23, Sec. 8; Ord. 160-23, Sec. 2, 2017)

4.35.095 Airport zoning fees. The following schedule shall apply:

A. Principal structures:

1. Zones A, 1, & 2 \$ 100.00 2. Zone 3 (over 35 ft. in height) \$ 100.00

B. Accessory structures and additions:

1. Zones A, 1, & 2 \$.26/sq.ft. (Maximum \$100.00)

(Minimum \$ 55.00)

2. Zone 3 (over 35 ft. in height) \$.26/sq.ft. (Maximum \$100.00)

(Minimum \$55.00)

C. Variances/appeals \$ 525.00D. Conditional use \$ 525.00

(Ord. 164-24, Sec. 3, 2020; Ord. 163-23, Sec. 3, 2019; Ord. 161-27, Sec. 3, 2017; Ord. 159-18, Sec. 5, 2015; Ord. 158-23, Sec. 4, 2014; Ord. 157-36, 2014; Ord. 157-28, Sec. 3, 2013; Ord. 156-25, Sec. 3, 2012; Ord. 155-22, Sec. 7, 2011; Ord. 154-17, Sec. 2, 2010; Ord. 153-23, Sec. 3, 2009; Ord. 152-30, Sec. 4, 2008. Ord. 151-32, Sec. 11, 2007; Ord. 150-28, Sec. 6, 2006; Ord. 149-38, Sec. 4, 2005; Ord. 147-56, Sec. 3, 2003; Ord. 146-53, Sec. 3, 2002; Ord. 145-96, Sec. 1, 2002).(Repealed Section 4.35.100, Ord. 157-28, Sec. 4, 2013)

4.35.110 Subdivision Control Code Review Fees. The following fee schedule shall apply:

A. Plat Review \$470.00 plus \$90.00 per lot B. Certified Survey Map Review \$240.00 plus \$90.00 per lot

C. Mapping \$115.00 per lot

D. Final Plat \$265.00E. Variance/Appeal/Committee \$215.00

Review

When a land division is recorded with the register of deeds office that requires review under the subdivision control code and precedes approval of the subdivision (certified survey map or plat) by the department of planning and development or the committee on planning and development, a double fee shall be assessed. (Ord. 162-23, Sec. 9, 2018; Ord. 159-18, Sec. 6, 2015; Ord. 158-23, Sec. 5, 2014; Ord. 157-28, Sec. 5, 2013; Ord. 156-25, Sec. 5, 2012; Ord. 155-22, Sec. 9, 2011; Ord. 154-17, Sec. 4, 2010; Ord 153-23, Sec. 5, 2009; Ord. 152-30, Sec. 6, 2008; Ord. 151-32, Sec. 13, 2007; Ord. 150-46, Sec. 1, 2007; Ord. 150-28, Sec. 8, 2006; Ord. 149-038, Sec. 6, 2005; Ord. 149-008, 1, 2005; Ord. 148-102, Sec. 12, 2004; Ord. 147-56, Sec. 5, 2003; Ord. 146-53, Sec. 5, 2002).

4.35.120 Videoconference equipment rental. All non-court and non-county users shall pay a daily fee of \$200.00 for videoconference equipment plus \$50.00 for a meeting room. The videoconference equipment fees shall be deposited in account number 100-02-46145. (Ord. 159-18, Sec. 7, 2015; Ord. 146-82, 2003; Ord. 146-61, 2002).

4.35.130 Condominium Instrument Review Fee. Pursuant to Wis. Stat. § 703.115, the planning and development department shall charge \$150.00 for county surveyor review of each condominium instrument before recording. (Ord. 159-18, Sec. 8, 2015; Ord. 158-23, Sec. 6, 2014; Ord. 157-28, Sec. 6, 2013; Ord. 156-25, Sec. 6, 2012; Ord. 155-22, Sec. 10, 2011; Ord. 154-17, Sec. 5, 2010; Ord. 153-23, Sec. 6, 2009; Ord. 151-32, Sec. 14, 2007; Ord. 150-28, Sec. 9, 2006; Ord. 149-043, Sec. 1, 2005)

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## 4.35.135 Condominium Plat Review Fees. (Do not apply within City of Eau Claire)

The following fee schedule shall apply:

- A. Plat Review \$470.00 + \$90/unit
- B. Mapping \$115.00 per unit/parcel

(Ord. 162-23, Sec. 10, 2018; Ord. 161-27, Sec. 4, 2017; Ord. 159-18, Sec. 9, 2015)

(Ord. 162-23, Sec. 11, 2018 Repealed Section 4.35.140; Ord. 159-18, Sec. 10, 2015; Ord. 158-23, Sec. 7, 2014; Ord. 151-32, Sec. 15, 2007; Ord. 149-044, Sec. 1, 2005)

- 4.35.150 Clerk of Court Payment Plan Fee. Pursuant to Wis. Stat. § 59.40(5) the Clerk of Court shall charge up to \$15.00 for the establishment and monitoring of a payment plan. The fee shall be on a sliding scale based on the person's ability to pay. (Ord. 150-006, Sec. 1, 2006)
- 4.35.160 Storm water management and erosion control fees. The following fee schedule shall apply:

A. Preliminary erosion control \$290.00

B. Small site construction erosion control \$290.00 (Payment for preliminary erosion control for the same site will be subtracted)

C. Large site construction erosion control \$290.00 + \$0.50/4,000 sq. ft.

disturbance

(Payment for preliminary erosion control for the same site will be subtracted)

D. Preliminary storm water review \$490.00

E. Final storm water review \$490.00 + \$40/4,000 sq. ft. of

impervious surface

(Payment for preliminary storm water for the same site will be subtracted)

- F. Permit amendment, extension, or transfer
  - 1. \$85.00 for small site erosion control.
  - 2. \$185.00 plus \$0.25/4,000 sq. ft. disturbed for large site erosion control.
  - 3. \$290.00 plus \$20/4,000 sq. ft. of impervious for storm water.

G. Administrative waiver review \$85.00

H. Reinspection fee \$150.00

(Ord. 164-24, Sec. 4, 2020; Ord. 159-18, Sec. 11, 2015; Ord. 158-23, Sec. 8, 2014; Ord. 157-36, Sec. 2, 2014; Ord. 157-28, Sec. 7, 2013; Ord. 157-6, Sec. 1, 2013; Ord. 156-26, Sec. 1, 2012; Ord. 156-25, Sec. 7, 2012; Ord. 156-002, Sec. 3, 2012; Ord. 155-22, Sec. 11, 2011; Ord. 154-17, Sec. 6, 2010; Ord. 153-23, Sec. 7, 2009; Ord. 152-49, Sec. 7, 2009; Ord. 152-30, Sec. 8, 2008; Ord. 151-32, Sec. 16, 2007; Ord. 151-19, Sec. 1, 2007; Ord. 150-46, Sec. 2, 2007)

#### 4.35.165 Land conservation fees. The following fee schedule shall apply:

A. Farmland preservation compliance late fee \$50.00

B. Manure storage permit fee

1. New or modified permit fee

a. with a footprint of the liner less

than 60,000 square feet \$450.00

b. with a footprint of the liner

of 60,000 square feet or greater \$750.00

2. Closure permit fee \$220.00

C. Technical service fee \$ 50.00 per hour

(Ord. 163-008, Sec. 1, 2019; Ord. 159-18, Sec. 12, 2015; Ord. 158-23, Sec. 9, 2014; 157-28, Sec. 8, 2013; 157-6, Sec. 2, 2013)

- 4.35.170 Property addressing fee. The planning and development department shall charge \$60.00 for application review and issuance of each new property address. This fee shall be in addition to any fee collected by the planning and development department on behalf of any town for property addressing purposes. (Ord. 164-24, Sec. 5, 2020; Ord. 162-23, Sec. 12, 2018; Ord. 158-23, Sec. 10, 2014; Ord. 157-28, Sec. 9, 2013; Ord. 151-32, Sec. 17, 2007)
- 4.35.180 Representative payee service fee. Pursuant to Social Security Act. 42 USC 405(j)(4)(A) the department of human services shall charge representative payee customers a monthly fee on a graduated basis to those individuals with a total monthly income from all sources in excess of 100% of the federal poverty level.
- 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 \$5 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$5 may be waived when the administrative cost of collection would exceed the amount of the underpayment. (Ord. 163-26, Sec. 1, 2019; 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.
4.40.010	Cash on hand.
4.40.020	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).

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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.
4.90.005	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.
4.90.070	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).

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### 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).

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#### 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 f the property tax as established annually by the county board.(Ord.142-23, 1998).

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