

## AGENDA

FINANCE AND PERSONNEL COMMITTEE  
MONONA PUBLIC LIBRARY, MUNICIPAL ROOM  
1000 NICHOLS ROAD  
MONDAY, SEPTEMBER 19, 2016  
7:00 P.M.

1. Call to Order.
2. Roll Call.
3. Approval of Minutes from September 6, 2016.
4. Appearances.
5. Unfinished Business. (None)
6. New Business.
  - A. Consideration of Resolution 16-9-2118 Approving an Intergovernmental Agreement Relating to a Shared Sanitary Sewer Serving the Industrial Drive Area in Madison and Monona.
  - B. Consideration of Ordinance 9-16-683 Amending Chapter 3, Section 5 of the Code of Ordinances Regarding Hotel-Motel Room Tax.
  - C. Consideration of Ordinance 9-16-684 Creating Chapter 2, Section 4-27 of the Code of Ordinances Establishing a Tourism Commission.
7. Acceptance of General Fund Accounts Payable Checks Dated September 2–15, 2016.  
(Documentation of invoices paid is available in the City Clerk's office.)
8. Adjournment.

**NOTE:** Upon reasonable notice, the City of Monona will accommodate the needs of disabled individuals through auxiliary aids or services. For additional information or to request this service, contact Joan Andrusz at (608) 222-2525 (not a TDD telephone number), FAX: (608) 222-9225, or through the City Police Department TDD telephone number 441-0399. The public is notified that any final action taken at a previous meeting may be reconsidered pursuant to the City of Monona ordinances. A suspension of the rules may allow for final action to be taken on an item of New Business. It is possible that members of and a possible quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information or speak about a subject, over which they have decision-making responsibility. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

FINANCE AND PERSONNEL COMMITTEE MINUTES  
September 6, 2016

The regular meeting of the Finance and Personnel Committee for the City of Monona was called to order by Mayor Miller at 7:06 p.m.

Present: Mayor Robert Miller and Alderpersons Jim Busse and Doug Wood

Also Present: City Administrator April Little, Finance Director Marc Houtakker, Fire Chief Scott Sullivan, and City Clerk Joan Andrusz

APPROVAL OF MINUTES

A motion by Alder Wood, seconded by Alder Busse to approve the Minutes of the August 15, 2016 Finance & Personnel Committee meeting, was carried.

APPEARANCES

There were no Appearances.

UNFINISHED BUSINESS

City Administrator Little provided an Update on Status of Wisconsin Professional Police Association Contract Negotiations. Following the direction provided by the Committee the City's offer was given to the WPPA who then presented a counter-offer. An agreement could not be reached so a second date will be set for further negotiation.

Members agree it is not necessary to Convene in Closed Session under Wisconsin Statute section 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Update on Status of Wisconsin Professional Police Association Contract Negotiations).

NEW BUSINESS

Fire Chief Sullivan reported the following item was in the Capital Budget for several years waiting for DaneCom to become operational and then it was removed because of the delay. Two pieces of equipment allow Dane County dispatchers to talk on the Department's channel. The channel is analog and works in the City's area while Dane County's digital signal doesn't penetrate buildings. The Department requests Dane County dispatch because the City's gets too busy. He would still want this equipment and it would still work even if fire calls are moved from the City's dispatch to Dane County's dispatch. Finance Director Houtakker reported the large savings from the Schluter Beach project will fund this purchase.

A motion by Alder Busse, seconded by Alder Wood to approve Resolution 16-9-2114 Approving a Capital Budget Amendment for the Upgrade of the Fire Department Communications System. On a roll call vote, all members voted in favor of the motion.

Fire Chief Sullivan reported the following item authorizes the equipment purchase in the budget amendment just approved.

A motion by Alder Busse, seconded by Alder Wood to approve Resolution 16-9-2115 Purchase Approval of Fire Department Communication System Upgrade to Incorporate Frequency on the DaneCom System. On a roll call vote, all members voted in favor of the motion.

Finance Director Houtakker reviewed recent Accounts Payables and answered member's questions.

A motion by Alder Busse, seconded by Alder Wood to approve Acceptance of General Fund Accounts Payable Checks Dated August 12 through September 1, 2016, was carried.

ADJOURNMENT

A motion by Alder Busse, seconded by Alder Wood to adjourn, was carried. (7:22 p.m.)

Joan Andrusz  
City Clerk

DRAFT

**Resolution No. 16-9-2118  
Monona Common Council**

**APPROVING AN INTERGOVERNMENTAL AGREEMENT RELATING TO A  
SHARED SANITARY SEWER SERVING THE INDUSTRIAL DRIVE AREA IN  
MADISON AND MONONA**

**WHEREAS**, section 66.0301, Wisconsin Statutes, authorizes Madison, Monona and Madison Metropolitan Sewer District (MMSD) to contract for the joint exercise of their powers and duties, and sharing of expenses arising therefrom; and,

**WHEREAS**, MMSD alerted Madison and Monona to an existing shared sewer that is in poor condition and in need of repair, with said sewer serving both Madison and Monona from a point on Industrial Drive to the MMSD sewer Interceptor approximately 1,375 feet to the South; and,

**WHEREAS**, neither Madison nor Monona were assuming ownership of the Facilities or maintaining it; and,

**WHEREAS**, regardless of ownership or original responsibility, it is clear that both Madison and Monona are reliant on the Facilities to serve properties in their respective municipalities; and,

**WHEREAS**, given that the Facilities are shared by two separate municipal customers of MMSD, it is logical that MMSD become the responsible owner of the Facilities; and,

**WHEREAS**, MMSD is agreeable to accepting ownership and future maintenance of the Facilities provided the Facilities are repaired to a “like new” condition by Madison and Monona, prior to transfer to MMSD; and,

**WHEREAS**, the Public Works Director has included \$227,500 in the 2017 Capital Budget to repair the Facilities to a “like new” position.

**NOW, THEREFORE, BE IT RESOLVED**, by the Common Council of the City of Monona, Dane County, Wisconsin, that the attached intergovernmental agreement to transfer ownership to Madison Metropolitan Sewer District of the sanitary sewer main serving the Industrial Drive area is hereby approved.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

BY ORDER OF THE CITY COUNCIL  
CITY OF MONONA, WISCONSIN

\_\_\_\_\_  
Robert E. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Joan Andrusz  
City Clerk

Council Action:

Date Introduced: 9-19-16

Date Approved: \_\_\_\_\_

Date Disapproved: \_\_\_\_\_

## PUBLIC WORKS, WATER & SEWER UTILITIES

	TOTAL	GO BONDS	TIF	OTHER REVENUE	SEWER BONDS	STORM WATER BONDS	WATER BONDS
<b>2017 PROJECTS</b>							
Local Road Reconstruction Project	\$ 1,115,000	\$ 440,000	\$ -	\$ -	\$ 223,000	\$ 114,000	\$ 338,000
Annual Street Repair Program	300,000	300,000	-	-	-	-	-
Winnequah Park PCB Engineering	37,500	-	-	25,000	-	12,500	-
City Hall Parking Lot Redesign & Reconstruction	275,000	275,000	-	-	-	-	-
Annual Sidewalk & Curb Improvements Program	8,000	8,000	-	-	-	-	-
Right of Way Tree Replacement Program	15,000	15,000	-	-	-	-	-
Rapid Flash Beacon Lofty Crosswalk	15,000	15,000	-	-	-	-	-
Engineering, Generators For City Hall, Well 3 and DPW Gara	25,000	12,500	-	-	-	-	12,500
Fire Hydrant Replacement Program, YR 2	50,000	-	-	-	-	-	50,000
Telemetry & SCADA Updates	21,700	-	-	-	-	-	21,700
Well Replacement Door	10,000	-	-	-	-	-	10,000
Industrial Drive Easement Sewer Rehab With Madison	227,500	-	-	-	227,500	-	-
Annual Sewer System Repair	25,000	-	-	-	25,000	-	-
Storm Basin Study & Eng. Maywood & Stone Bridge Park	25,000	-	-	-	-	25,000	-
Annual Storm Sewer Repair Program	30,000	-	-	-	-	30,000	-
Total	<b>\$ 2,179,700</b>	<b>\$ 1,065,500</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 475,500</b>	<b>\$ 181,500</b>	<b>\$ 432,200</b>
<b>2018 PROJECTS</b>							
Bridge Maintenance and Repair	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Atwood Reconstruction- Madison	200,000	200,000	-	-	-	-	-
Annual Street Repair Program	250,000	250,000	-	-	-	-	-
Broadway Street Light Pole Replacement	180,000	-	180,000	-	-	-	-
Broadway Median Landscaping Plan	90,000	-	90,000	-	-	-	-
Street Tree Survey Update	20,000	20,000	-	-	-	-	-
Annual Sidewalk & Curb Improvements Program	8,000	8,000	-	-	-	-	-
Right of Way Tree Replacement Program	15,000	15,000	-	-	-	-	-
Winnequah Park PCB Engineering	37,500	-	-	25,000	-	12,500	-
2018 Street Reconstruction Project	2,104,000	902,000	-	-	367,000	181,000	654,000
Bridge Road Reconstruction Project	1,500,000	1,055,000	-	-	-	110,000	335,000
Bridge Road Reconstruction Project Engineering	72,000	50,000	-	-	-	6,000	16,000
Bridge Road Utility Undergrounding	500,000	-	500,000	-	-	-	-
Engineering: Water Tower Driveway, Fence, Safety Rail	25,000	25,000	-	-	-	-	-
Purchase & Install Generators For City Hall and Well 3	400,000	150,000	-	-	-	-	250,000
Fire Hydrant Replacement Program, YR 3	50,000	-	-	-	-	-	50,000
Water Meter Software Upgrade	50,000	-	-	-	-	-	50,000
Telemetry & SCADA Updates(Storm & Sewer)	30,000	-	-	-	15,000	15,000	-
Annual Sewer System Repair	25,000	-	-	-	25,000	-	-
Sanitary Sewer I/I Study Phase 1	25,000	-	-	-	25,000	-	-
Storm Basin Final Plans and Construction	450,000	-	-	-	-	450,000	-
Annual Storm Sewer Repair Program	30,000	-	-	-	-	30,000	-
Total	<b>\$ 6,161,500</b>	<b>\$ 2,775,000</b>	<b>\$ 770,000</b>	<b>\$ 25,000</b>	<b>\$ 432,000</b>	<b>\$ 804,500</b>	<b>\$ 1,355,000</b>

**INTERGOVERNMENTAL AGREEMENT RELATING TO A SHARED SANITARY  
SEWER SERVING THE INDUSTRIAL DRIVE AREA IN MADISON & MONONA**  
Between the City of Madison, the City of Monona and the Madison Metropolitan Sewerage  
District

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THIS AGREEMENT, entered into by and between the City of Madison, a municipal corporation (hereinafter referred to as “Madison”); the City of Monona, a municipal corporation (hereinafter referred to as “Monona”); and the Madison Metropolitan Sewerage District, a metropolitan sewerage district (hereinafter referred to as “MMSD”) is effective as of the date by which the three parties have signed hereunder.

WITNESSETH:

WHEREAS, section 66.0301, Wisconsin Statutes, authorizes Madison, Monona and MMSD (the “Parties”) to contract for the joint exercise of their powers and duties, and sharing of expenses arising therefrom; and,

WHEREAS, MMSD alerted Madison and Monona to an existing shared sewer that is in poor condition and in need of repair, with said sewer serving both Madison and Monona from a point on Industrial Drive to the MMSD sewer Interceptor approximately 1,375 feet to the South as depicted on Exhibit 1 (the “Facilities”); and,

WHEREAS, neither Madison nor Monona were assuming ownership of the Facilities or maintaining it; and,

WHEREAS, regardless of ownership or original responsibility, it is clear that both Madison and Monona are reliant on the Facilities to serve properties in their respective municipalities; and,

WHEREAS, given that the Facilities are shared by 2 separate municipal customers of MMSD, it is logical that MMSD become the responsible owner of the Facilities; and,

WHEREAS, MMSD is agreeable to accepting ownership and future maintenance of the Facilities provided the Facilities are repaired to a “like new” condition by Madison and Monona, prior to transfer to MMSD; and,

WHEREAS, Madison and Monona are agreeable to the repair of the Facilities with costs apportioned as described in this agreement, with no cost apportioned to MMSD.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows:

1. Purpose. The purpose of this “Intergovernmental Agreement Relating to a Shared Sanitary Sewer serving the Industrial Drive Area in Madison and Monona” (the “Agreement”) is to set forth the conditions upon which Madison and Monona will

- agree to share in the repair cost of the Facilities define the conditions upon which MMSD will accept ownership of the Facilities once the repair work has been completed to the satisfaction of MMSD, with Madison acting as the lead entity for the repair project, working closely with Monona and MMSD, and then billing of proportionate costs to Monona.
2. Past, Present and Future Use of the Facilities. Monona has used the Facilities since approximately 1958. Madison began using the sewer in approximately 1989. Based on past, present and future use of this sewer, the benefit apportionment is approximately 70% Monona and 30% Madison.
  3. Ownership. The Parties acknowledge that both Madison and Monona shall quit claim any and all ownership rights associated with the Facilities, including easements, to MMSD upon successful completion of the sewer repair work. MMSD agrees to accept ownership of the Facilities once the repair work has been completed to their satisfaction as set forth in Section 5 below.
  4. Facilities Repair. Madison shall assume the lead for design, permitting and contracting the needed repair work for the Facilities. Madison shall bid the work as a Public Works Project in accordance with Madison practices. Madison shall provide an opportunity for Monona and MMSD to provide input into the design and construction documents. MMSD may also elect to participate in the construction meetings and / or inspection.
  5. Acceptance of Repairs by MMSD. Following Madison's completion of construction of the repair work, Madison shall notify MMSD and provide MMSD with all relevant data regarding the repairs and the Facilities, including the plans and specifications. MMSD shall have thirty (30) days to inspect the improvements to ensure that all applicable standards have been met in the construction thereof. Upon inspection and confirmation that the repairs were made according to the plans and specifications of the project, the Chief Engineer shall accept the improvements on behalf of MMSD, at which point MMSD shall assume full ownership and all liability associated with operation of these facilities.
  6. Apportionment of Repair Costs and Billing. Madison shall finance the work and bill Monona their share based upon benefit apportionment set forth in Section 2 above. All work invoiced and billed by Madison shall be documented and billed on a quarterly basis. Monona shall have thirty (30) days to make payment to Madison. Monona shall budget for their portion of the costs in 2017 and Madison shall do no billings in 2016 if work is able to start that soon. Monona shall pay 70% of the total project costs which shall include the following: construction costs; engineering, design or related professional costs; survey and inspection costs, and any other miscellaneous costs related to the project. Total project costs are estimated to be **\$325,000** with the Monona share estimated at **\$227,500** and the Madison share estimated at **\$97,500**. These amounts cannot be exceeded without written, mutual consent of Madison and Monona.

7. Service Connections and Sewer Billing. It is understood and agreed that Monona and Madison will retain as sewer customers all properties within their respective jurisdiction, that drain to the Facilities, with the following 2 exceptions: 1) The Madison property located at 2800 / 2811 Industrial Drive in Madison, shall remain a customer of Monona; 2) The Monona properties at 2800 / 2850 Royal Avenue shall remain a customer of Madison. MMSD shall configure their monitoring and measurement of sewerage flow to allocate billing volume for sewerage to the appropriate Municipality.
8. Liability. Each Party shall be responsible for its own acts, errors or omissions and for the acts, errors or omissions of its employees, officers, officials, agents, boards, committees and commissions, and shall be responsible for any losses, claims, and liabilities that are attributable to such acts, errors, or omissions including providing its own defense, arising out of this Agreement or the completion of the Project. In situations involving joint liability, each Party shall only be responsible for such losses, claims, and liabilities that are attributable to its own acts, errors, or omissions and the acts, errors or omissions of its employees, officers, officials, agents, boards, committees and commissions. It is not the intent of either Party to waive, limit or otherwise modify the protections and limitations of liability found in Wis. Stat. §893.80 or any other protections available to the Parties by law or by insurance coverage, and both Parties hereby preserve any and all said rights to the full extent of the law. This paragraph shall survive the termination or expiration of this Agreement.
9. Nondiscrimination. In the performance of the services under this Agreement, the Parties agree not to discriminate against any employee or applicant for employment because of race, religion, marital status, age, color, sex, handicap, national origin or ancestry, income level or source of income, arrest record or conviction record, less than honorable discharge, physical appearance, sexual orientation, gender identity, political beliefs or student status. The Parties further agrees not to discriminate against any subcontractor or person who offers to subcontract on this Agreement because of race, religion, color, age, disability, sex, sexual orientation, gender identity or national origin.
10. Notice. Any notice or offer or demand required to be sent hereunder shall be sent by United States mail at the Parties' respective addresses set forth below. Each notice shall be deemed to have been received on the date of postmark, if sent by certified mail, postage prepaid, addressed to:

<u>Name</u>	<u>Address</u>
City of Madison	City Engineer 210 MLK Jr. Blvd., Room 115 Madison, WI 53703
City of Monona	Director of Public Works 5211 Schluter Road Monona, WI 53716

Madison Metropolitan  
Sewerage District

Chief Engineer & Director  
1610 Moorland Rd.  
Madison, WI 53713

11. Construction. The Parties acknowledge that this Agreement is the product of negotiations between the Parties and that, prior to the execution hereof, each Party has had full and adequate opportunity to have this Agreement reviewed by, and to obtain the advice of, its own legal counsel with respect hereto. Nothing in this Agreement shall be construed more strictly for or against, any Party because that Party's attorney drafted this Agreement or any part hereof.
12. Law. This Agreement shall be governed by, construed, interpreted, and enforced in accordance with the laws of the State of Wisconsin.
13. Miscellaneous.
  - a. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same Agreement.
  - b. All addenda and exhibits attached to this Agreement shall be considered part of this Agreement and the terms and conditions in such addenda and exhibits shall be binding upon all parties.
  - c. This Agreement is intended to benefit the parties hereto and their respective officials and shall not be construed to create any right or benefit on behalf of any person, firm, corporation or other entity not a party hereto.
  - d. Each person executing this Agreement represents and warrants that he or she is duly authorized to so act and execute this Agreement as represented below.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their proper officers on the day and year first above written.

FOR THE CITY OF MONONA

\_\_\_\_\_  
Robert Miller, Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Joan Andrusz, City Clerk

\_\_\_\_\_  
Date

FOR MADISON METROPOLITAN SEWERAGE DISTRICT

\_\_\_\_\_  
D. Michael Mucha, Chief Engineer & Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Angela James, Commissioner / Secretary

\_\_\_\_\_  
Date

FOR THE CITY OF MADISON

\_\_\_\_\_  
Paul Soglin, Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Maribeth Witzel-Behl, City Clerk

\_\_\_\_\_  
Date

Countersigned:

Approved as to form:

\_\_\_\_\_  
David P. Schmiedicke, Finance Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael P. May, City Attorney

\_\_\_\_\_  
Date

Execution of this Agreement by the City of Madison is authorized by Resolution Enactment No. RES-16-\_\_\_\_\_, ID No. \_\_\_\_\_, adopted by the Common Council of the City of Madison on \_\_\_\_\_.

**EXHIBIT 1**

Map of Sanitary Sewer Serving the Industrial Drive Area  
In Madison and Monona (the “Facilities”)

**Ordinance No. 9-16-683**  
**Monona Common Council**

**AN ORDINANCE AMENDING CHAPTER 3, SECTION 5 OF THE  
CODE OF ORDINANCES REGARDING HOTEL-MOTEL TAX**

**WHEREAS**, the City of Monona collects Room Tax revenue pursuant to section 66.0615, Wis. Stats.; and,

**WHEREAS**, it is the intent of the City of Monona Common Council to coordinate tourism promotion and tourism; and,

**WHEREAS**, 2015 Wisconsin Act 55 adopted changes to the Room Tax laws, for which the City of Monona's Code of Ordinances must be changed accordingly;

**NOW, THEREFORE**, the Common Council of the City of Monona, Dane County, Wisconsin, do ordain as follows:

**SECTION 1.** Section 3-5 of the Code of Ordinances [*recodification section #chapter 63*] is hereby amended to read as follows:

**Hotel-Motel Room Tax**  
**[Adopted as Title 3, Ch. 5, of the 1994 Code]**

**§ 3-5-1. Definitions.**

In this Chapter, the following definitions shall apply:

**BED AND BREAKFAST ESTABLISHMENT.** Any place of temporary lodging that provides four (4) or fewer rooms for rent, which is open for rental more than ten (10) nights in a twelve (12) month period, is the owner's personal residence and is occupied by the owner at the time of rental, and in which the only meal served is breakfast.

**GROSS RECEIPTS.** Total revenue received from the retail furnishing of rooms, lodging, or similar accommodations by a hotel or motel as defined herein.

**HOTEL OR MOTEL.** A building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, bed and breakfast establishments, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one (1) month and accommodations furnished by any hospital, sanitariums or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

**TRANSIENT.** Any person residing for a continuous period of less than one (1) month in a hotel, motel or other furnished accommodations available to the public.

**§ 3-5-2. Imposition of tax.**

Pursuant to Sec. 66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing

accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of eight percent (8%) of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Sec. 77.52(2)(a)1, Wis. Stats.

**§ 3-5-3. Collection of tax.**

- A. Administration by City Treasurer. This tax shall be administered by the City Treasurer who shall, at City expense, provide the necessary application and reporting forms at no cost to the taxpayer.
- B. Reporting Periods. The tax imposed for the months of January, February and March, and for each calendar quarter thereafter is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the City Treasurer, by those furnishing at retail such rooms and lodging, on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the City Treasurer deems necessary. Every person required to file such quarterly return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within ninety (90) days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the City Treasurer requires. Such annual returns shall be made on forms as prescribed by the City Treasurer. All such returns shall be signed by the person required to file a return or duly authorized agent, but need not be verified by oath. The City Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date.
- C. Sale or Conveyance of Business. If any person liable for any amount of tax under this Chapter sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the City Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this Chapter fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.
- D. Determination of Tax by Audit.
  - (1) The City Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this Chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the City Treasurer's possession. One or more such office audit determination may be made of the amount due for anyone or for more than one period.
  - (2) The City Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this Chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the City Treasurer's possession. The City Treasurer is authorized to examine and inspect the books, record, memoranda, and property of any person in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the City Treasurer from making a determination of tax at any time.
- E. Failure to File Return. If any person fails to file a return as required by this Chapter, the City Treasurer shall make an estimate of the amount of the gross receipts under Subsections (b) and (c). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the City Treasurer's possession or may come into the Treasurer's possession. On the basis of this estimate, the City Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty

equal to ten percent (10%) thereof. One or more such determinations may be made for one or more than one period.

- F. Interest on Unpaid Taxes. All unpaid taxes under this Chapter shall bear interest at the rate of eighteen percent (18%) per year from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the City Treasurer. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computations. If the City Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, he shall not allow any interest thereon.
- G. Delinquent Returns; Late Fee; Penalty.
- (1) Delinquent tax returns shall be subject to a late filing fee, as prescribed in the Fee, Forfeiture and Deposit Schedule. The tax imposed by this Chapter shall become delinquent if not paid:
    - (a) In the case of a timely filed return, within thirty (30) days after the due date of the return, or within thirty (30) days after the expiration of an extension period if one is granted.
    - (b) In the case of no return filed or a return filed late, by the due date of the return.
  - (2) If no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax, exclusive of interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this Chapter, a penalty of fifty percent (50%) of the tax shall be added to the tax required to be paid, exclusive of interest and other penalties.

#### **§ 3-5-4. Records to be maintained.**

Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Treasurer and this Chapter shall require. Such records shall be retained and made available for a period of five (5) years from the due date of a filing period.

#### **§ 3-5-5. Confidentiality maintained.**

- A. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the City Treasurer are deemed to be confidential, except the City Treasurer may divulge their contents to the following and no others:
- (1) The person who filed the return.
  - (2) Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
  - (3) Officers, employees or agents of the City Auditors.
  - (4) Such other public officials of the City of Monona when deemed necessary.
- B. No person having an administrative duty under this Section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this Section or the amount or source of income, profits, losses,

expenditures or any particulars thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided above.

**§ 3-5-6. Distribution of Room Tax Collected.**

Upon receipt of the room taxes, the City shall retain for any public purpose determined by the Common Council the greater of either 30% or the maximum amount provided in section 66.0615(1m)(dm), Wis. Stats., and distribute the remainder to the Tourism Commission for tourism promotion and tourism development as defined in section 66.0615(1)(fm), Wis. Stats.

**§ 3-5-7. Tracking and Reporting of Room Tax Expenditures.**

The Tourism Commission shall account for, and maintain records of, the room tax revenue expenditures. The Tourism Commission shall provide a written report to the City Treasurer no less than annually, in a form and manner determined by the City Treasurer, of all expenditures of at least the minimum as set by 66.0615(4) and the impact of such expenditures on generating paid overnight stays within the City.

**§ 3-5-8. Penalties.**

Any person who is subject to the tax imposed by this Chapter who violates any provision of this Chapter, shall be subject to a forfeiture pursuant to § 1-4 . Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

**SECTION 2.** This ordinance shall take effect upon passage and publication as provided by law.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

BY ORDER OF THE COMMON COUNCIL  
CITY OF MONONA, WISCONSIN

\_\_\_\_\_  
Robert E. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Joan Andrusz  
City Clerk

Approval Recommended By: Finance and Personnel Committee – //16  
Approved As To Form By: William S. Cole, City Attorney - 7/22/16

Council Action:

Date Introduced: 9-19-16

Date Approved: \_\_\_\_\_

Date Disapproved: \_\_\_\_\_

**Ordinance No. 9-16-684**  
**Monona Common Council**

**AN ORDINANCE CREATING CHAPTER 2, SECTION 4-27 OF THE CODE OF  
ORDINANCES ESTABLISHING A TOURISM COMMISSION**

**WHEREAS**, the City of Monona collects Room Tax revenue pursuant to section 66.0615, Wis. Stats.; and,

**WHEREAS**, it is the intent of the City of Monona Common Council to coordinate tourism promotion and tourism; and,

**WHEREAS**, 2015 Wisconsin Act 55 requires municipalities, beginning January 1, 2017, to forward a portion of room tax revenue to a Tourism Commission for this function; and,

**WHEREAS**, the City of Monona currently does not have a Tourism Commission.

**NOW, THEREFORE**, the Common Council of the City of Monona, Dane County, Wisconsin, do ordain as follows:

**SECTION 1.** Section 2-4-27 of the Code of Ordinances is hereby created to read as follows:

**Sec. 2-4-27 [recodification section #18-19] Tourism Commission.**

- A. **Composition.** The Tourism Commission shall consist of five members, **one of whom may be a Council member**, and one of whom shall represent the Wisconsin hotel and motel industry. Members shall be as appointed under Section B. The Mayor and City Administrator or their designees shall be ex-officio non-voting members of the Commission.
- B. **Appointment; term of office.**
- (1) Members of the Commission shall be appointed by the Mayor, and shall be confirmed by a majority vote of the members of the Common Council who are present when the vote is taken.
  - (2) Commissioners shall serve for one-year terms beginning the third Tuesday in April, and may be reappointed.
  - (3) The Commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
- C. **Functions and powers.**
- (1) The Commission shall coordinate tourism promotion and tourism development for the City as set forth in section 66.0615, Wis. Stats.
  - (2) The Commission shall monitor the collection of room taxes in the City, receive room tax revenue from the City and use it for tourism promotion and tourism development in the City. The Commission shall not use any of the room tax revenue to construct or develop a lodging facility.

- (3) The Commission shall review and recommend ordinances, expenditures of room taxes, and policies relating to the promotion of tourism in Monona to visitors and tourism development.
- (4) The Commission shall report annually to the City Treasurer the purposes and amounts for which room taxes revenues were spent.
- (5) The Commission shall report any room tax delinquencies or inaccurate reporting to the municipality.
- (6) The Commission shall contract with a qualified organization under 66.0615, Wis. Stats., to perform the functions of a tourism entity.

**SECTION 2.** This ordinance shall take effect upon passage and publication as provided by law.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

BY ORDER OF THE COMMON COUNCIL  
CITY OF MONONA, WISCONSIN

\_\_\_\_\_  
Robert E. Miller  
Mayor

ATTEST:

\_\_\_\_\_  
Joan Andrusz  
City Clerk

Approval Recommended By: Finance and Personnel Committee – //16  
Approved As To Form By: William S. Cole, City Attorney - 7/27/16

Council Action:

Date Introduced: 9-19-16

Date Approved: \_\_\_\_\_

Date Disapproved: \_\_\_\_\_