

TITLE 1. GENERAL PROVISIONS

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SECTION 1.1.04 CONSTRUCTION

- (1)** Meaning of Words and Phrases. Any words or phrases, if not defined otherwise herein, shall be construed in accordance with their plain and common usage. If a word or phrase has a technical meaning, it shall be understood according to such technical meaning.
- (2)** Construction. The provisions herein are to be constructed with the purpose of giving effect to this Code or any other Village Ordinance or Resolution.
- (3)** Constitutionality. If any provision of this Code is invalid or unconstitutional or if the application of this Code to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this Code which can be given effect without the invalid or unconstitutional provisions or applications.
- (4)** Computation of Time. Any period of time shall be computed by excluding the first day and including the last day. If the last day is a Saturday, Sunday, or legal holiday as defined by Wis. Stat 895.20, that day shall be excluded.
- (5)** Effective Date. This Code, all amendments hereto, and any Village Ordinance or Resolution shall take effect on the next business day after publication, or on the date specified therein.

SECTION 1.3.04 ENFORCEMENT

- (1)** The Village of Lake Hallie shall enforce this Code by the issuance of citations.
- (2)** Wis. Stat. 66.0113, as may be amended, relating to procedures and options on default and enforcement authority is hereby adopted and incorporated herein by reference.
- (3)** Citations:
 - (a)** Village of Lake Hallie personnel shall have authority to issue citations, with respect to sections of this Code or Village Ordinances that are directly related to their official

responsibilities, including Code sections or ordinances for which a statutory counterpart exists. Officials granted the authority to issue citations may delegate, with the approval of the Village Board, the authority to employees. Authority delegated to an official or employee shall be revoked in the same manner by which it is conferred.

(b) Any citation issued under subsection (a) shall provide for the following:

1. The name and address of the alleged violator.
2. The factual allegations describing the alleged violation.
3. The time and place of the offense.
4. The section violated.
5. A designation of the offense.
6. The time at which the alleged violator may appear in court.
7. A statement informing the alleged violator:
 - A. That he or she may make a cash deposit, as specified in this Code, to be mailed to the Chippewa County Clerk of Court within a specified time.
 - B. That if he or she makes such a deposit, he or she need not appear in court unless subsequently summoned.
 - C. That if the alleged violator makes a cash deposit and does not appear in court, he or she either will be deemed to have tendered a plea of no contest and submitted to a forfeiture and any other penalty or assessment imposed by Statute.
 - D. That if the alleged violator does not make a cash deposit and does not appear in court at the time specified, the court may issue a summons or a warrant for the defendant's arrest or consider the nonappearance to be a plea of no contest and enter judgment.
 - E. That if the court finds that the violation involves a section that prohibits conduct that is the same as or similar to conduct prohibited by state statute punishable by fine or imprisonment or both, and that the violation resulted in damage to the property of or physical injury to a person other than the alleged violator, the court may summon the alleged violator into court to determine if restitution shall be ordered under Wis. Stat. 800.093.
8. Such other information as may be deemed necessary.

(4) Relationship to other laws. The adoption and authorization for use of a citation under this section does not preclude the Village of Lake Hallie from adopting any other ordinance or providing for the enforcement of any other law or ordinance relating to the same or any other matter. The issuance of a citation under this section does not preclude proceeding under any other ordinance or law relating to the same or any other matter. Proceeding under any other ordinance or law relating to the same or any other matter does not preclude the issuance of a citation under this section.

SECTION 1.4.02 BOND AND FORFEITURE SCHEDULE

The bond and forfeiture schedule, as set forth below, shall be the forfeiture, or bond, inclusive of costs and assessments, for violation of the Village of Lake Hallie Code of Ordinances. The bond and forfeiture schedule may be periodically changed by the Village Board. Any subsequent editions of the bond and forfeiture schedule shall not take effect until the revised schedule is publicly noticed and adopted by a majority of the Village Trustees.

The bond and forfeiture schedule, as set forth below, shall be identified as Bond and Forfeiture Schedule (Edition 1). Subsequently adopted bond and forfeiture schedules shall be identified sequentially by edition.

Example: The first revision of the bond and forfeiture schedule, after the adoption of this Code, shall be identified as Bond and Forfeiture Schedule

(Edition 3 effective January 1, 2005). The next revision of the bond and forfeiture schedule shall be identified as Bond and Forfeiture Schedule (Edition 4), and so on.

The Clerk/Treasurer shall keep and maintain a copy of all editions of the bond and forfeiture schedule for public inspection.

Section 1.4.02 Village of Lake Hallie Bond and Forfeiture Schedule (Edition 7)

Chapter	Section	Description	Deposit Schedule (Fines)	Total Forfeitures (Including Fees)
3	3.8.02	Prohibited Smoking in Public Building (Adopting 101.123(2) Prohibitions against smoking.) ((2m) Responsibility of persons in charge, First violations must receive a warning notice.)	\$100.00	\$263.50
4	4.1.06	Village Road Names, Fire Numbers, and Highway Signs 1. Failure to Display/2. Damage/3. Unauthorized	\$100.00	\$263.50
4	4.2.04	Regulation of Underground Utilities	\$100.00	\$263.50
		2 nd Offense within 12 Mo.	\$200.00	389.50
4	4.3.02	Water Service	\$100.00	\$263.50
		2 nd Offense within 12 months	\$200.00	\$375.00
4	4.5.04	Driveways and Culverts	\$100.00	\$263.50
5	5.1.04	Domestic and Exotic Animals		
5	5.1.04 (1)	Dog License Required (Chapter 174)		
5	5.1.04 (3)	Required Vaccinations 95.21 (2) (a)		
5	5.1.04 (4)	Failure to Comply with Report/Quarantine 95.21(10)(b)	\$100.00	\$263.50
5	5.1.04 (5) (a)	Not to Run at Large		
5	5.1.04 (5) (b)	Vicious Animals Prohibited		
5	5.1.04 (5) (c)	Noisy Animals Prohibited		
5	5.1.04 (5) (d)	Snakes Restrictions		
5	5.1.04 (5) (h)	Injured Animals		
5	5.1.04 (6)	Maximum Number of Dogs or Cats Allowed		
5	5.1.04 (7)	Providing Proper Food/Water		
5	5.1.04 (8)	Providing Proper Shelter		
5	5.1.04 (10)	Animal Excreta		
All Ordinance Violations under Chapter 5.1.04				
		1 st Offense	\$50.00	\$200.50
		2 nd Offense	\$75.00	\$232.00
		3 rd Offense	\$100.00	\$263.50
5	5.2.04	Cigarette and Tobacco Retailer's License when required (134.65)	\$100.00	\$263.50
		2 nd Offense Within 12 Months	\$200.00	\$389.50
		Sale of Tobacco to minor (134.65(1))	\$100.00	\$263.50
		2 nd Offense	\$200.00	\$389.50
5	5.3.02	Liquor and Malt Beverage License (Required)	\$200.00	\$389.50
		2 nd Offense Within 12 Months	\$400.00	\$641.50
5	5.3.02 (12)	License to be Framed And Posted	\$50.00	\$200.50
			\$75.00	\$232.00
5	5.3.02 (14)	Limitations Upon Licenses	\$100.00	\$263.50
		2 nd Offense Within 12 Months	\$200.00	\$389.50
			\$75.00	\$232.00

Chapter	Section	Description	Deposit Schedule (Fines)	Total Forfeitures (Including Fees)
5	5.3.02 (15)(b)	Operator's License Required	\$100.00	\$263.50
		2 nd Offense Within 12 Months	\$200.00	\$389.50
5	5.3.02(15)(c)	Hours to be Posted	\$50.00	\$200.20
5	5.3.02(15)(e)2	Permit or Allow Premises Open	\$100.00	\$263.50
			\$200.00	\$389.50
5	5.3.02(15)(f)	After Closed Hours (Adopting 125.32)	\$100.00	\$263.50
			\$200.00	\$389.50
5	5.3.02(15)(g)	No Carry outs	\$50.00	\$200.50
			\$75.00	\$232.00
5	5.3.02(15)(h)	After Hours Consumption	\$100.00	\$263.50
			\$200.00	\$389.50
5	5.3.02(15)(i)	Under Influence Employee	\$50.00	\$200.50
			\$75.00	\$232.00
5	5.3.02(15)(l)	Peddle Alcohol Prohibited (Adopting 125.09(3))	\$100.00	\$263.50
			\$200.00	\$389.50
5	5.3.08	Underage and Intoxicated Persons	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.3.10	Special Event Permit Violations	\$200.00	\$389.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.3.12	Nude and Exotic Entertainment	\$200.00	\$389.50
		2 nd Offense within 12 Months	\$400.00	\$641.50
5	5.4.02	Salvage Dealers	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.4.06	Earth Material Extraction	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.4.08	Pawn Brokers and Secondhand Dealers	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.5.02	Massage Workers	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.5.04	Massage Establishments	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.5.06	Tattoos and Body Piercing	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
5	5.6.04	Adult Oriented Establishments	\$200.00	\$389.50
		2 nd Offense within 12 Months	\$750.00	\$1082.50
5	5.8.04 (2)	Fireworks Possession	\$100.00	\$263.50
5	5.8.04 (2)	Fireworks Discharge	\$100.00	\$263.50
5	5.8.04 (3)	Fireworks Sale without Permit	\$200.00	\$389.50
5	5.10.02	Regulating Dances and Dance Halls	\$100.00	\$263.50
5	5.10.06	Pool and Billiards Establishments	\$100.00	\$263.50

Chapter	Section	Description	Deposit Schedule (Fines)	Total Forfeitures (Including Fees)
6	6.1.02	False Alarms:		
		#4 and #5 within 12 Months	\$100.00	\$263.50
		#6 and More within 12 Months	\$200.00	\$389.50
6	6.1.04	Solid Material Heating	\$100.00	\$263.50
6	6.1.06	Smoke and Heat Detectors	\$100.00	\$263.50
6	6.2.04	Building and Residential Fire Safety	\$100.00	\$263.50
6	6.3.04	Prohibited Discharge of Hazardous Materials	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
6	6.4.02	Littering and Waste Disposal	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$200.00	\$389.50
6	6.4.06	Garbage and Refuse Collection:		
		1. Owner or Occupant	\$100.00	\$263.50
		2. Hauler	\$200.00	\$389.50
6	6.6.04	Recycling	\$100.00	\$263.50
6	6.6.04 (10)	Dumping	\$400.00	\$641.50
6	6.7.04	Fire and Burning	\$100.00	\$263.50
7	7.1.02	Traffic Laws		*USTDS
7	7.1.14	Exhibition Driving or Disorderly Conduct w/ a Vehicle	\$100.00	\$263.50
7	7.1.20	Use of Compression Brakes	\$50.00	\$200.50
7	7.2.02	Parking Violations (Varies, see Parking Ticket)		
7	7.2.06	Winter Parking and Plowing (Varies, see Parking Ticket)		
7	7.3.04	Snowmobiles		*USTDS
7	7.3.06	All Terrain Vehicles (Adopting Chapter 350 & NR64)		*USTDS
		All other violations of Village Ordinances	\$50.00	\$200.50
8	8.2.02	Firearms and Weapons	\$100.00	\$263.50
8	8.3.02	Littering	\$100.00	\$263.50
8	8.3.06	Disorderly Conduct (s947.01)	\$100.00	\$263.50
8	8.3.07	Resisting/Obstructing an Officer (s946.41)	\$100.00	\$263.50
8	8.4.02(2)	Criminal Statutes Adopted	\$100.00	\$263.50
8	8.5.04	Retail Theft (s943.50)		
		0 - \$50.00 or less (property recovered)	\$50.00	\$200.50
		\$50 - \$250.00 or less (property recovered)	\$100.00	\$263.50
		(Age 16 and under is a Juvenile Referral)		
8	8.5.06	Damage to Property	\$100.00	\$263.50
8	8.5.10	Trespass		
		1 st Offense	\$100.00	\$263.50
8	8.6.04	Possession of Marijuana (THC)		
		1 st Offense	\$200.00	\$389.50
		2 nd Offense or more offenses	\$250.00	\$452.50

Chapter	Section	Description	Deposit Schedule (Fines)	Total Forfeitures (Including Fees)
		Doubling Enhancer		
		1 st Offense	\$400.00	\$641.50
		2 nd Offense	\$500.00	\$787.50
		(Age 16 and under is a Juvenile Referral)		
8	8.6.05	Possession of Drug Paraphernalia		
		1 st Offense	\$150.00	\$326.50
		2 nd Offense	\$200.00	\$389.50
		(Age 16 and under is a Juvenile Referral)		
8	8.7.04	Open Containers of Intoxicants		
		1 st Offense	\$50.00	\$200.50
		2 nd Offense	\$100.00	\$263.50
8	8.7.08 (1)	Underage Consumption (17 to 20 YOA)		*USTDS
8	8.8.02	Tobacco Use by Minors		
		12 to 13 YOA		\$25.00
		14 to 15 YOA		\$40.00
		16 to 17 YOA		\$50.00
8	8.8.06	Curfew (14 YOA or Younger 10 PM to 5 AM)	\$10.00	\$150.10
8		Juvenile Violations (excepting tobacco violations)		
		12 to 13 YOA		\$40.00
		14 to 15 YOA – 1 st Offense		\$50.00
		14 to 15 YOA – 2 nd Offense within 12 Months		\$100.00
		16 YOA – 1 st Offense		\$100.00
		16 YOA – 2 nd Offense (Parent or Legal Guardian Notification)	\$10.00	\$150.10
8	8.9.04	Public Nuisances	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$150.00	\$326.50
8	8.9.06	Noise	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$150.00	\$326.50
8	8.9.10	Loud Parties and Gatherings	\$100.00	\$263.50
		2 nd Offense within 12 Months	\$150.00	\$326.50
8	8.9.12	Snow Removal Restrictions	\$50.00	\$200.50
		2 nd Offense within 12 Months	\$100.00	\$263.50
9	9.2.04	Mobile Home and Mobile Home Parks	\$10.00	\$150.10
		2 nd Offense within 12 Months	\$60.00	\$213.10
12	12.1.02	Landing Parking Lot Fees	\$10.00	\$150.10
12	12.1.06	Lake Hallie Slow No Wake Restriction	\$10.00	\$150.10
12	12.3.02	Park Regulations	\$10.00	\$150.10
		*USTDS – Denotes the use of the Uniform State Traffic Deposit Schedule		

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SECTION 1.4.06 PERMIT, FEE AND LICENSE SCHEDULE

The below are dollar amounts required before issuance of the respective permit, fee or license. The amount does not include other necessary fees or costs, including without limitation, publication, inspection, investigation, background or criminal record searches. All licenses, permits and fees shall be renewed by June 15 unless otherwise specified in that Section. If annually issued or renewed, they shall be effective July 1 of the year of issuance to the following June 30, unless otherwise noted. Late fees shall be assessed in accordance with Section 1.5.04 of the Village of Lake Hallie Code of Ordinances. The dollar amounts specified shall not be pro-rated unless authorized by that Section.

SECTION	DESCRIPTION	AMOUNT
4.2.04.	Underground Utilities	\$300.00
4.3.02.	Quarterly Service Charge	
	5/8" Meter	\$32.45
	3/4" Meter	\$32.45
	1" Meter	\$42.23
	1 1/4" Meter	\$55.62
	1 1/2" Meter	\$64.89
	2" Meter	\$97.85
	3" Meter	\$129.78
	4" Meter	\$162.74
	6" Meter	\$194.67
	8" Meter	\$227.63
	10" Meter	\$259.56
	12" Meter	\$292.52
	Volume Charge	
	First 5000 Gallons	Quarterly Service Charge
	Over 5000 Gallons	\$2.58 per 1000 gallons
	5 Yr Well Permit Fee	\$25.00
	Lateral Installation Fee (3/4" and smaller)	actual costs
	(1" and Larger)	actual costs
	Disconnection	no charge
	Reconnection	
	Valve Turned on at Curb (business hours)	\$20.00
	Valve Turned on at Curb (non-business hours)	\$30.00
	Reinstallation, Meter and Valving (business hours)	\$25.00
	Reinstallation, Meter and Valving (non-business hours)	\$42.00
4.4.04.	Septic Holding Tank Bond	\$250.00
4.5.04.	Driveways and Culverts	\$100.00
5.1.04	Domestic and Exotic Animals: Licenses (May 1 to April 30)	
	1. Unneutered Male: (Initial License)	\$20.00
	2. Neutered Male: (Initial License)	\$10.00
	3. Unspayed Female: (Initial License)	\$20.00
	4. Spayed Female: (Initial License)	\$10.00
	5. Late Fee:	\$10.00
	6. Impounding Fee:	\$50.00 and \$1.50/day

5.2.04.	Cigarette and Tobacco Retailer's License		\$100.00
5.3.02.	Liquor and Malt Beverage Licenses		
	1. Class "A" License: Malt		\$50.00
	2. "Class A" License: Liquor		\$100.00
	3. Class "B" License: Malt		\$100.00
	4. "Class B" License: Liquor		\$500.00
	5. Temporary Class "B" (Beer/Wine Picnic) License: For – Bona fide club, church, lodge, etc.		\$10.00 Per Event
	6. Class "B" (Social Use Permit) License:		\$100.00
	6. Temporary Class "B" - Groups & Organizations		
	< = 50 persons:		\$10.00
	> 50, but < 200 persons:		\$25.00
	> = 200 persons:		\$50.00
	8. Temporary Class "B" (Social use Permit)		\$10.00
	9. Transfer Fee:		\$100.00
5.3.06.	Operator's Licenses	Currently	\$10.00
		Effective 7/1/08	\$25.00
	Provisional License		\$10.00
5.3.10.	Special Event Permit (>1000 persons) Village Board on an event by event basis		TBD by
5.4.02.	Salvage Dealers		\$200.00
5.4.06.	Land Use Fee		\$25.00 Per Pit
5.4.08	Pawn Brokers and Second hand Dealers		
	1. Pawnbroker License:		\$300.00
	2. Secondhand Article/Jewelry License:		\$50.00
	3. Dealer Mall or Flea Market License:		\$150.00
	4. Penalty Fee:		\$50.00
	5. Billable Transaction Fee:		\$1.00
5.5.02	Massage Establishments		\$300.00
5.5.06	Tattoo and Body Piercing Facility		\$300.00
	Tattoo Artist or Body Piercer		\$100.00
5.8.04	Firework Sale Permit		\$25.00
	Fireworks Discharge Permit		\$N/A
	Premises Transfer Fee		\$10.00
5.9.04	Bicycle License (not required; payable only if bicycle owner wishes to register his or her bicycle with Police Department)		\$5.00
5.10.02	Dances and Dance Halls Permit		
	1. Class "A" (Annual)		\$150.00

	2.	Class "B" (Annual):	\$50.00
	3.	Class "C" (Annual):	\$50.00
	4.	Class "D" (One Day)(fee charged):	\$10.00
	5.	Class "D" (One Day)(no fee charged):	\$5.00
5.10.06		Pool and Billiards Establishment Permit	\$25.00
6.4.06		Garbage and Refuse Collection (Includes Recycling)	\$300.00
9.2.04.		Mobile Homes and Mobile Home Parks	
	1.	Unit Permit (Outside of Park)	Based on Sq. Footage
	2.	Mobile Home Park License	\$2.50 Per Unit
	3.	Surety Bond (each 50 spaces)	
	4.	Monthly Fee (as per Sec. 66.0435(3)(c)&(e))	
12.1.02		Landing Parking Lot Fees	
	1.	Daily:	\$3.00
	2.	Season (Resident):	\$10.00
	3.	Season (Non-Resident):	\$20.00

SECTION 1.5.04. LATE RENEWAL OF LICENSES AND PERMITS

(1) Renewals of all Village of Lake Hallie licenses and permits must be approved by the Village Board prior to expiration. To receive timely consideration, all applications for renewal of annual Village of Lake Hallie licenses and permits shall be submitted in the proper written form and accompanied with the required fee prior to June 15 of the license year.

(2) In addition to the penalties set forth in this Code for operating without a license, a late filing applicant shall be subject to a delinquency penalty as follows:

- (a)** Applications received after June 15 and prior to July 15: fifty percent (50%) of annual fee.
- (b)** Applications received after July 15: one hundred (100%) of the annual fee.
- (c)** The delinquency penalty may be waived upon a showing of good cause by the delinquent applicant.
- (d)** The determination of good cause shall be in the sole discretion of the Village of Lake Hallie personnel.

SECTION 1.8.04. DISPOSAL OF ABANDONED PROPERTY

(1) Authority to Sell. Any personal property abandoned or unclaimed for thirty (30) days after the taking of possession of the property by any officers of the Village of Lake Hallie may be sold pursuant to Sec. 66.28(1) Wis. Stat. at public sale.

(2) Method of Sale.

(a) The Village of Lake Hallie shall maintain an inventory of such property and a record of the date and method of disposal including the consideration received for the property and the name and address of the person taking possession of the property. The inventory shall be kept as a public record for a period of not less than two years from the date of sale. The proceeds of the sale after deducting necessary costs of sale shall be paid into the Village treasury.

(b) It is not required that public auction be held for the sale of the abandoned property. The Village officials who have taken possession of the property shall establish a reasonable price for each item. Each item shall bear a label containing this price. On the day set forth for sale, the sale shall be at the established price on a first come basis. Any property remaining may be sold by auction or by any other means of disposal deemed necessary to dispose of the property. The time and date of the sale shall be noticed to the public by a Class 1 notice published at least ten (10) days prior to the date of sale. The Clerk/Treasurer shall be responsible for accounting of all proceeds.

SECTION 1.10.1. ROOM TAX ORDINANCE

PURPOSE OF CHAPTER

Section 66.0615, Wis. Stats., authorizes the imposition of a tax on the privilege of furnishing, at retail, lodging for transients by hotelkeepers, motel operators and certain other persons. The Village of Lake Hallie finds that such a tax furthers the public interest of promoting tourism development in the Village of Lake Hallie.

SECTION 1.10.2. DEFINITIONS

The following definitions shall be applicable in this Chapter:

(1) "Commission" means the Village of Lake Hallie Park, Recreation and Tourism Commission is created in accordance with Wis. Stats. §66.0615(1m)(c) with responsibility for promoting tourism development in the Village of Lake Hallie.

(2) "Hotel" has the meaning as defined in Wis. Stats. §66.0615(1)(b).

(3) "Motel" has the meaning as defined in Wis. Stats. §66.0615(1)(c).

(4) "Tourism" has the meaning as defined in Wis. Stats. §66.0615(1)(e).

(5) "Tourism entity" has the meaning as defined in Wis. Stats. §66.0615(1)(f).

(6) "Tourism promotion and development" has the meaning as defined in Wis. Stats. §66.0615(1)(fm).

(7) "Gross receipts" means the total amount of the rental price, with the conditions and exceptions provided in Wis. Stats. §77.51(4)(a), (b) and (c) insofar as applicable.

(8) "Transient" has the meaning as defined in Wis. Stats. §66.0615(1)(g).

SECTION 1.10.3. LEVY OF TAX; RATE

Pursuant to Wis. Stats. §66.0615, a tax is imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotel keepers, 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 a rate of 6% 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 Wis. Stats. §77.52(2)(a).

SECTION 1.10.4. COLLECTION OF ROOM TAX

This chapter shall be administered by the Village Clerk/Treasurer. The tax imposed for each calendar month is due and payable on the thirtieth day of the month next succeeding the calendar month for which imposed. A return shall be filed with the Village Clerk/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 month from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Village Clerk/Treasurer deems necessary. Every person required to file such monthly return shall, with the submission of the first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within thirty days of the close of each such calendar or fiscal year. The annual return shall summarize the monthly returns, reconcile and adjust for errors in the monthly returns, and shall contain such additional information as the Village Clerk/Treasurer requires. Such annual returns shall be made on forms as prescribed by the Village Clerk/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 Village Clerk/Treasurer may, for good cause, extend the time for filing any return but in no event longer than one month from the filing date. For reporting the room tax and the accounting connected therewith, those furnishing such rooms and lodging may deduct two percent of the room tax payable each month as administration expenses, provided that payment of the tax is not delinquent.

SECTION 1.10.5 DISTRIBUTION OF ROOM TAX

The room tax collection shall be allocated to a segregated fund of the Village. The duly created commission shall spend at least 70% of the amount collected on tourism promotion and development. Disbursement of the remaining room tax funds shall be approved by the Village Board. Room tax funds that are allocated for tourism promotion and development may be used for:

- (1) Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motor coach groups.
- (2) Transient tourist informational services.
- (3) Tangible municipal development, including a convention center.

SECTION 1.10.6. ROOM TAX PERMIT

(1) No innkeeper shall operate a lodging facility in the Village of Lake Hallie without first obtaining a room tax permit for each lodging facility. Application shall be made to the Village Clerk/Treasurer on forms provided by the Village Clerk/Treasurer. The Village Clerk/Treasurer shall issue a permit to the innkeeper for each lodging facility for which application on is made upon payment of a Ten Dollars (\$10.00) fee for each lodging facility. The permit is nontransferable and is valid only for the named lodging facility and the innkeeper named in said permit. The permit shall be posted in a conspicuous place in the lodging facility for which it is issued.

(2) In the event the innkeeper ceases to do business at the lodging facility for which the permit was issued or conveys or transfers the business or innkeeper's interest in it, or assigns the interest to another person, the innkeeper shall, within ten (10) days of such event, notify the Village Clerk/Treasurer of such change and turn into the Village Clerk/Treasurer any such permit issued for the lodging facility.

SECTION 1.10.7. REVOCATION OR SUSPENSION

Whenever any person fails to comply with this chapter, the Village Clerk/Treasurer may, upon ten (10) days' notification after affording such person the opportunity to show cause why the permit should not be revoked, revoke or suspend any or all of the permits held by such person. The Village Clerk/Treasurer shall give to such person written notice of the suspension or revocation of any affected permits. The Village Clerk/Treasurer shall not issue a new permit after the revocation of a permit unless the Village Clerk/Treasurer is satisfied that the former holder of the permit will comply with the provisions of this chapter. A re-issuance fee in the amount of twenty-five dollars (\$25.00) shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

SECTION 1.10.8. SUCCESSOR TAX LIABILITY

In the event an innkeeper who is liable for any tax under this chapter sells, conveys, assigns or transfers his or her lodging facility business or stock of goods or quits said business, the innkeeper's successors or assigns shall be responsible for the payment of any unpaid tax due under this chapter.

SECTION 1.10.9. REQUIRED RECORDS

Every innkeeper holding a permit under this chapter shall, for a period of two (2) full calendar years, maintain and make available for inspection at the request of the Village Clerk/Treasurer, the account books, records, receipts, invoices and similar records relating to the rental of rooms and lodging in the hotel or motel. The Village Clerk/Treasurer may, upon audit of returns, records and other information received, determine the tax to be paid or refunded. An appeal from any additional tax imposed may be made by the innkeeper upon written notice to the Village Clerk/Treasurer within twenty (20) days following the date that notice of the assessment is mailed to such innkeeper. The Village Board shall hold a hearing on such appeal within thirty (30) days after the Village Clerk/Treasurer receives the notice of appeal and shall grant or deny said appeal.

SECTION 1.10.10. FAILURE TO FILE RETURN; ESTIMATE AND PENALTY

If an innkeeper fails to file a return as required by this chapter, the Village Clerk/Treasurer shall make an estimate of the amount of the gross receipts under Section 1.10.3. 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 Village Clerk/Treasurer's possession or may come into the Village Clerk/Treasurer's possession. On the basis of this estimate, the Village Clerk/Treasurer shall compute and determine the amount required to be paid to the Village, adding the sum thus arrived at a penalty equal to ten (10) percent thereof. One or more such determinations may be made for one or more than one period.

SECTION 1.10.11. INTEREST RATE

All unpaid taxes under this chapter shall bear interest at the rate of six (6) percent 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 Village Clerk/Treasurer. All refunded taxes shall bear interest at six (6) percent per year from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the date due of the return for purposes of interest computation. If the Village Clerk/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, the Village shall not allow any interest thereon.

SECTION 1.10.12. DELINQUENT RETURNS; FEE

Delinquent tax returns shall be subject to a late filing fee in the amount of twenty-five dollars (\$25.00). The tax imposed by this chapter shall become delinquent if not paid:

- (1)** 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 has been granted;
- (2)** In the case of no return filed or a return filed late, by the due date of the return.

SECTION 1.10.13. INTEREST; PENALTY; LATE FEE; WAIVER

(1) Any penalty or late fee imposed may be waived by the Village Clerk/Treasurer if the Village Clerk/Treasurer determines that the error or failure for which the penalty or late fee would otherwise be imposed was reasonably due to good cause and not due to neglect.

(2) The interest on unpaid room taxes may be waived by the Village Clerk/Treasurer if the Village Clerk/Treasurer determines that the non-payment was reasonably due to good cause and not due to neglect.

1.10.14. SECURITY DEPOSIT

In order to protect the revenue of the Village, the Village Clerk/Treasurer may require any person liable for the tax imposed by this chapter to place with the Village, before or after a permit is issued, such security not in excess of five thousand dollars (\$5,000.00) as the Village Clerk/Treasurer determines. If any innkeeper fails or refuses to place such security, the Village Clerk/Treasurer may refuse or revoke such permit. If any innkeeper is delinquent in the payment of the taxes imposed by this chapter, the Village Clerk/Treasurer may, upon ten (10) days' notice, recover the taxes, interest and penalties from the security placed with the Village Clerk/Treasurer by such innkeeper. No interest shall be paid or allowed by the Village to any innkeeper for the deposit of such security.

SECTION 1.10.15. FORFEITURE

Any innkeeper who is subject to the tax imposed by this chapter who fails to obtain a permit as required or who fails or refuses to permit the inspection of said innkeeper's state sales tax records by the Village Clerk/Treasurer after such inspection has been duly requested, or who fails to file a return as required in this chapter, or who violates any other provision in this chapter shall be subject to a forfeiture as prescribed in Section 1.4.02, together with the costs of prosecution. Each violation and each day a violation continues or occurs shall constitute a separate offense.

SECTION 1.10.16. CONFIDENTIALITY; WHO MAY HAVE ACCESS TO INFORMATION

All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Village Clerk/Treasurer, are deemed to be confidential, except the Village Clerk/Treasurer may divulge their contents to the following, and no others:

(1) The person who filed the return.

(2) Persons using the information in the discharge of duties imposed by law or of the duties of their office.

(3) By order of a court.

SECTION 1.10.17. CONFIDENTIALITY; RESPONSIBILITY OF VILLAGE BOARD; VILLAGE CLERK/TREASURER; OR DESIGNEE(S)

No member of the Village Board, Village Clerk/Treasurer, or designee(s) having knowledge of any tax return 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 chapter, or the amount or source of income, profits, losses, expenditures, or any particular 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 in Section 1.10.16.

(Formerly Hallie Ordinance No. 117 (created by Ord. No. 84-5), "Ordinance Authorizing Disposal of Abandoned Property" of 6/84)