

CHAPTER 1 : RULES FOR GOVERNMENT

1.01 TOWN BOARD AUTHORIZED TO EXERCISE VILLAGE POWERS

A. The Electors of the Town of Mosel (Town), Sheboygan County, Wisconsin, grant, confer and bestow upon the Town Board of the Town, Sheboygan County, Wisconsin, the right, power and privilege to exercise all powers relating to villages and conferred on Village Boards by Chapter 61 of the Wisconsin Statutes.

This Ordinance passed by the electors of the Town on the 5th day of April, 1949.

1.02 TOWN OBLIGATED TO PAY COUNTY TAXES

A. The Town obligates itself to pay, in case the Town Clerk-Treasurer shall fail so to do, all state and county taxes charged on the tax rolls required by law to be paid by the Town Clerk-Treasurer to the Treasurer of the County of Sheboygan.

B. This obligation shall be continued from year to year in full force and effect until such time repeal hereof is effected pursuant to the provisions of Section 70.67(2).

1.03 RESERVED

1.04 ELECTION OF WARDS

A. The Town has established a single ward to be identified as Ward 1 and that the corporate limits of the Town shall form the boundaries of said ward.

B. The polling place shall be the Town Hall.

1.05 PUBLIC RECORDS

A. PURPOSE

The purpose of this ordinance shall be to set policies relating to retention and preservation of, destruction of, and access to Town public records to the extent and manner allowed by state law.

B. STATUTES INCORPORATED

The provisions of Sections 19.21 to 19.39, Wisconsin Statutes (2001-2002) and any future revisions or additions thereto, are adopted by reference in this section as if fully set forth herein.

C. LEGAL CUSTODIAN

(1) Unless otherwise prohibited by law, the Town Clerk-Treasurer, or the designated Deputy Clerk-Treasurer, except as hereinafter specified, shall act as legal custodian for the Town Board and for any committees, commissions, boards or authorities created by ordinance or resolution of the Town Board. A

copy of all records received or created by any town official or employee shall be forwarded to the Custodian within seven (7) days.

- (2) For assessment records, the designated custodian shall be the Town Assessor.
- (3) The Haven Fire Department, an independent Chapter 181 corporation which receives 50% or more of its funding from the Town, is subject to the open records law, and shall establish its own legal custodian and records policies.

D. RETENTION AND PRESERVATION OF RECORDS

- (1) All public records shall be retained for a minimum of seven (7) years from the date of creation or receipt by the Legal Custodian, unless a shorter period has been fixed by the public records board under Section 16.61(3)(e), Wisconsin Statutes (2001-2002), and except as provided in paragraphs (2) through (7) below.
- (2) Any taped recording of a meeting, as defined in Section 19.82(2), Wisconsin Statutes (2001-2002) of any governmental body, committee, commission or board of the Town may be destroyed no sooner than 90 days after the minutes of said meeting have been approved, if the purpose of the recording was to make minutes of the meeting.
- (3) Electronic copies of printed records kept by the Legal Custodian shall be retained for a minimum of three (3) years, provided the printed copy of the same record is retained as required by state law and other sections of this ordinance. Those records which may not have a printed copy shall be retained electronically for the otherwise required time period.
- (4) Electronic mail (e-mail) messages sent or received by Town officials shall be retained for a minimum of three years. E-mail sent from or received at an official's personal e-mail address shall also be subject to this provision, unless a copy of the e-mail is forwarded to the Town's e-mail address for retention.
- (5) Unsolicited mail and e-mail received from advertisers, retail companies, e-mail user groups, general newsletters and other similar correspondence shall not be considered public records and may be discarded or deleted immediately after receipt.
- (6) Records of historical significance, including but not limited to all minutes of meetings, ordinances, resolutions, budgets and annual financial statements, shall be permanently preserved in a manner consistent with state laws. Other pertinent records may be permanently preserved as storage space allows. If adequate storage and preservation is deemed impossible by the Town, and records must be removed from the care of the Legal Custodian, the procedures listed in Subsection 1.05(E) shall be followed.
- (7) At the direction of the Town Board, or the discretion of the Town Clerk-Treasurer, any public records, including electronic records, may be retained for a longer period of time than that specified by law or this ordinance.

E. DESTRUCTION OF RECORDS

- (1) Only obsolete records which have reached the end of their retention period may be destroyed following the procedures set forth in paragraph (2) below.

This paragraph shall not be construed as requiring the destruction of any record or permitting its destruction after a period of time less than that prescribed by law.

- (2) Prior to the destruction of records, the Legal Custodian shall provide the Wisconsin State Historical Society (hereafter Society) at least 60 days written notice of those records to be destroyed. The Society shall preserve those records it determines to be of historical interest. The Society may, upon application, waive such notice for specific types of records. A copy of each waiver obtained shall be permanently filed with the Legal Custodian. If the Society does not wish to preserve said records, the Legal Custodian shall provide the Sheboygan County Historical Research Center (hereafter Center) 30 days written notice of those records to be destroyed. If the Center does not wish to preserve said records, the records may be destroyed.
- (3) No record shall be destroyed at any time after the receipt of a request for inspection or copying of the record, until after the request is granted or until at least 60 days after the date that the request is denied, or as otherwise prescribed by Section 19.35(5), Wisconsin Statutes (2001-2002).

F. PUBLIC ACCESS

- (1) A representative government is dependent upon an informed electorate, therefore it is the policy of the Town, in conformance with state law, that all persons are entitled to the greatest possible information regarding the affairs of government and the official acts of those officers and employees who represent them. To that end, except as provided by paragraph (4) below, any person has a right to inspect a record and to make or receive a copy of any record as provided by law.
- (2) **Public Notice:** Pursuant to Section 19.34, Wisconsin Statutes (2001-2002), each authority shall adopt, prominently display and make available for inspection and copying a notice containing a description of its organization, the Legal Custodian from whom, the established times and places at which, and the methods whereby the public may obtain information and access to records, make requests or obtain copies, and the costs thereof. This paragraph does not apply to individual members of the Town Board.
- (3) **Hours of Inspection:** Records shall be available for inspection and copying during all regular office hours. If no regular office hours are kept, records shall be available upon at least 48 hours written or oral notice of intent to inspect or copy a record, and the Legal Custodian shall establish a period of at least two (2) consecutive hours per week during which access to records is permitted.
- (4) **Limitations on Access:**
 - (a) If the Legal Custodian considers a record to be exempt from disclosure, in whole or in part, as allowed by Sections 19.35(1) and 19.36, Wisconsin Statutes (2001-2002) or other applicable state laws, he or she shall without delay refer the request and record to the Town Attorney for advice, citing any grounds for denying public access and specifying any need to restrict access at the time the request is made.

- (b) If the Legal Custodian considers a request to be insufficient because it is without a reasonable limitation as to subject matter or length of time represented by the record, the request shall be denied.
- (c) Except as may be required by law, the Legal Custodian is not required to create a new record by extracting information from existing records and compiling the information in a new format.
- (d) As control over form and content are not currently possible with the technology available to the Town, and therefore electronic copies of Town records may not remain intact, either by lack of transferability from one type of software to another, or through deliberate unauthorized changes, whenever possible records shall be provided in written or printed form. Copies of records which exist in electronic form may be provided if specifically requested or as required by state law or court order.
- (e) The Legal Custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- (f) No person shall be allowed to remove an original Town record from the care of the Legal Custodian.

G. PUBLIC RECORD FEES

A requester shall be charged a fee, as authorized by the Town Board and set by resolution or ordinance, to defray the cost of locating and copying records. The fee shall be determined by the following guidelines:

- (1) A per page charge for photocopying, computer printouts, or faxing.
- (2) If the form of a record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
- (3) The actual cost of providing a copy in an alternative format, including electronic, audio or video tape, if required.
- (4) The actual cost of any necessary mailing or shipping.
- (5) The costs for locating a record, determined by an hourly rate, provided however, that such costs shall only be billed if the total cost is greater than \$50.
- (6) If the Legal Custodian estimates the costs of locating and copying a record shall exceed \$5, prepayment of the estimated fees shall be required.
- (7) If payment has not been received from a requester for previous requests, and such previous requests accumulate to more than \$5, prepayment of all past due fees and current fees shall be required prior to providing the record requested. This paragraph shall not prevent the requester from inspecting the record, however, no copies will be made or other costs will be incurred until payment is received.
- (8) Town elected or appointed officials shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.

1.06 CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES

A. ADOPTION

This Ordinance adopts by reference §. 70.47(7)(af), Stats, income and expense information provided by property owners to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation. This information shall be deemed confidential and not a public record open to inspection or copying under §. 19.35(1), Stats.

B. EXCEPTIONS

An officer may make disclosure of such information under the following circumstances:

- (1) The assessor has access to such information in the performance of his/her duties;
- (2) The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- (3) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- (4) The officer is complying with a court order;
- (5) The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under §. 74.37, Stats., in which case the base records are open and public.

C. SEVERABILITY

The several sections of this Ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful, or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the Ordinance. The remainder of the Ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this Ordinance are hereby repealed as to those terms that conflict.

1.07 EXPENSE REIMBURSEMENT OF OFFICERS, APPOINTEES AND EMPLOYEES

A. If in the exercise of official duties expenses are incurred, the Town may provide reimbursement. This may include mileage when conducting business on behalf of the Town (not including mileage to and from board or committee meetings), postal expenses, and telephone expenses. A record and documentation must be provided to the Town Clerk-Treasurer with any request for reimbursement. The rate for mileage reimbursement will be the Federal Allowance Rate.

B. Attendance at meetings, other than the state towns convention, for the purpose of obtaining information or any necessary certification will be reimbursed if the meeting is organized by the Wisconsin Towns Association and the expense is limited to registration and mileage. Attendance at the state convention of the Wisconsin Towns Association shall receive prior approval if reimbursement is requested. All meeting registrations shall be secured through the Town Clerk-Treasurer or designee.

C. The Town Board may approve a request for reimbursement that varies from paragraphs A and B above.

1.08 COMPREHENSIVE PLAN

References in this municipal code to “comprehensive plan” or “master plan” means the *Town of Mosel Comprehensive Plan 2009-2029*, as amended, which was adopted by the Town Board on June 9, 2009, pursuant to Wisconsin's Smart Growth Law, § 66.1001, Wis. Stats. Should any conflict exist or arise between the comprehensive plan documents and any subsequent amendments thereto, the provisions of the most recent document or amendment shall control.

1.09 TAX COLLECTION

A. Purpose. Pursuant to Wis. Stat 66.0301 the Town is authorized to collect first installments of property tax payments. The Town will process the collection of first and full payments of real and personal property taxes, special assessments and special charges for properties located in the Town. The Town will act in a fiduciary capacity in the billing and collection of general property taxes, special assessments and special charges. The Town shall be vested with all powers and shall be subject to all responsibilities, duties and obligations conferred and imposed upon the Town by state statutes, including Chapters 70, 74 and 75.

B. Tax Bill Preparation. In consideration of the time necessary for Sheboygan County to print the large volume of Sheboygan County tax bills, the Town agrees to submit the tax roll to Sheboygan County on or before December 3 of each year. The tax roll shall fully comply with Wis. Statutes 70.65 and all other applicable statutes. The tax bills will then be produced by Sheboygan County on a first-come, first-served basis and shall be prepared in accordance with all applicable statutes. Sheboygan County will mail the tax statements. The Town will be billed separately by Sheboygan County for actual postage expense and shall reimburse Sheboygan County within thirty (30) days after billing.

C. Collection Procedures. The Town will collect all tax payments beginning in December through January 31 of each year. Tax payments can be made at the *Town of Mosel Hall, W982 County Road FF, Sheboygan, WI; Cleveland State Bank, 502 S. Wisconsin Drive, Howards Grove, WI; or Cleveland State Bank, 1250 W.*

Washington Avenue, Cleveland, WI. All payments will be immediately deposited into Town bank accounts. All payments received by Sheboygan County will be immediately forwarded to the Town with the taxpayer's postmarked envelope. The postmark verifies timeliness of such payment.

Payments options include:

*In-person payments (Check ONLY payable to Town of Mosel) will be accepted at the Town of Mosel Hall, W982 County Road FF, Sheboygan, WI during office hours. You must bring a copy of your tax bill.

*In-person payments (Cash or Check payable to Town of Mosel) will be accepted at Cleveland State Bank (lobby only), 502 S. Wisconsin Drive, Howards Grove WI or Cleveland State Bank (lobby only), 1250 W. Washington Avenue, Cleveland WI. You must bring a copy of your tax bill.

*Drop Box payments can be made at Cleveland State Bank, 502 S. Wisconsin Drive, Howards Grove WI or Cleveland State Bank, 1250 W. Washington Avenue, Cleveland WI.

*U.S. Mail payments can be mailed to the Town of Mosel c/o Cleveland State Bank, P.O. Box 158, Cleveland WI 53015-0158. You must provide a copy of your tax bill.

*Only check payments will be accepted at the Town of Mosel Hall.

*Cash or check payments will be accepted at Cleveland State Bank, Howards Grove WI and Cleveland WI locations. Payments can only be made in the lobby. Payments will not be accepted in the drive-up.

*Check payments must be made payable to: Town of Mosel.

D. Receipts and Refunds. The Town will provide receipts to all taxpayers making payments in person at either the Town Hall or Cleveland State Bank. Mailed tax payments will be provided a receipt if a self-addressed stamped envelope is provided. Taxpayers may pick up a receipt showing payment from the Town Hall during office hours. Refunds of payments made at the Town Hall will be mailed within 15 working days after receipt of the payment. Refunds under one Dollar (\$1.00) will not be refunded.

E. Bank charges. The Town will charge a returned check fee of Twenty Five Dollars (\$25.00) for each check that is returned to the Town for insufficient funds.

F. Import & Export File. First installment tax collection and all tax collection made to the Town or Cleveland State Bank by January 31 of each year will be submitted to Sheboygan County in an electronic file format that is acceptable to Sheboygan County.