

**CHAPTER 11
COUNTY FINANCES**

1-11-1: OFFICIAL DEPOSITORY

The Finance and Accounting Committee shall establish a banking institution located within Green County to be the depository and working bank for Green County. The Finance and Accounting Committee shall review the designation from time to time as it deems appropriate and before the expiration of any contract for services with said depository. The maximum and minimum amounts to be deposited at the working bank shall be established and designated from time to time by the Finance and Accounting Committee. (Ord. 90-0510, 5-8-90; Ord. 06-1101, 6/13/06)

1-11-2: COUNTY PURCHASES AND CONTRACTS

- A. All contracts and purchases necessary to carry out approved budgetary operations, such as repairs, supplies, purchased services, personal property outlay items, etc., shall be reviewed, approved and executed as follows:
1. Cost or price of under one thousand dollars (\$1,000.00) review, approval and execution of documents by the appropriate department head or anyone specifically appointed by the department head to do so. Exceptions to the dollar limit may be formally granted by the supervisory Committee for specific, repetitive and/or high volume purchases.
 2. Cost or price of over one thousand dollars (\$1,000.00) and under five thousand dollars (\$5,000.00), review and approval to be by the appropriate department head or anyone specifically appointed by the department head to do so, and an additional person may be named in subsection A1 above, before execution of documents. Exceptions to the dollar limit may be formally granted by the supervisory Committee for specific, repetitive and/or high volume purchases.
 3. Cost or price of over five thousand dollars (\$5,000.00) and less than seventy five thousand dollars (\$75,000.00), except those of a repetitive, high volume nature, which were exempted under subsection A1 and/or 2 above, approval by the appropriate department head and supervisory Committee before purchase is made.
 4. Cost or price in excess of seventy five thousand dollars (\$75,000.00), recommendation by the appropriate department head and the supervisory Committee to the full County Board and approval by the full Board before the purchase is made. Execution of the contract documents shall be by the Green County Board Chairperson and the appropriate Committee Chairperson, after the document has been reviewed by the Green County Corporation Counsel.
 5. The above dollar amounts shall apply to payments in one calendar year or total contract cost or price, whichever is larger. (Ord. 90-0110, 1-9-90)
- B. All contracts necessary to carry out approved budgetary capital projects, such as for construction, remodeling, or development of real estate or buildings, regardless of the estimated cost or price, shall be reviewed and approved by the Green County Board of Supervisors. Execution of the contract documents shall be by the appropriate Committee Chairperson and the Green County Board Chairperson, after the documents have been reviewed by the Green County Corporation Counsel.

- C. All original contract documents where final approval and execution is accomplished at the department head or Committee level as set forth above shall be retained in the office of the department head for at least three (3) years following the completion of the contract. All original contract documents for which final review and approval were at the County Board level shall be kept in the office of the County Clerk for at least five (5) years following completion of the contract. (Ord. 83-0310, 3-8-83)
- D. Highway Department Equipment: The Green County Highway Committee is hereby authorized, pursuant to §83.015(2), Wis. Stats., to purchase without further authority, and to the extent that revolving funds accumulated for such purpose or appropriations made for such purpose are available, such highway equipment as they deem necessary to properly carry on the work, and to trade or sell such old equipment as may be considered to be for the best interest of the County, and to enter into contracts in the name of the County, and to make necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the County Board; provided, however, that no one complete unit of equipment of a value exceeding seventy five thousand dollars (\$75,000.00) shall be purchased without further authority of the Green County Board of Supervisors. (Ord. 92-0230, 2-11-92)
- E. Police Vehicles: To adequately provide vehicles for police work the Green County Law Enforcement and Public Safety Committee is hereby authorized to purchase new vehicles to replace the existing vehicles whenever any vehicle reaches approximately fifty thousand (50,000) miles of use. (Ord. 09-0801, 8/11/2009)
- F. Pursuant to §59.52(29), Wis. Stats., all public work done by or for Green County, including any contract for the construction, repair, remodeling or improvement of any public work, building or furnishing of supplies or material of any kind where the estimated cost of such work will exceed twenty-five thousand dollars (\$25,000.00) shall be let by contract to the lowest responsible bidder. The contract shall be let and entered into pursuant to §66.0901, Wis. Stats., except that the Green County Board of Supervisors may, by a three-fourths (3/4) vote of all of its members entitled to a seat, provide that any class of such public work or any part thereof may be done directly by the County without submitting the same for bids. This Section does not apply to highway contracts which the County Highway Committee is authorized by law to let or make. The provisions of this Section are also not mandatory for the repair or reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the Green County Board of Supervisors, in which the public health or welfare of the County is endangered. Whenever the County Board by majority vote at a regular or special meeting determines that an emergency no longer exists, this subsection shall again apply. This section does not apply to contracts other than for the construction, repair, remodeling or improvement of public works, and buildings, or for furnishing of supplies or materials; that is, contracts for the purchase of equipment or services shall not be subject to the public bidding requirements. The following requirements pertain to public works where the estimated cost of such work is between \$5,000.00 and \$25,000.00:
1. If the estimated cost of any public work is between five thousand dollars (\$5,000.00) and twenty-five thousand dollars (\$25,000.00), the board shall give a Class 1 notice under Chapter 985 of the Wisconsin Statutes before it contracts for the work or shall contract with a person qualified as a bidder under §66.0901(2), Wis. Stats.
 2. This subsection does not apply to public construction if the materials for such a project are donated or if the labor for such a project is provided by volunteers. (Ord. 12-1201, 12/11/2012)

- G. All purchases or contracts where the estimated cost or price exceeds twenty-five thousand dollars (\$25,000.00), but which are not subject to the public advertising-bid procedures of the preceding paragraph, may be made without advertising, but the appropriate department head or County Board Committee, so far as possible and practicable, shall solicit prices from at least two (2) dealers, contractors, or providers. From such solicited prices, the department head, and/or Committee shall make the purchase or contract which, in his, her or its opinion is considered most advantageous to Green County. The department head or Committee shall keep a record of all prices received and purchases or contracts made. (Ord. 12-1201, 12/11/2012)
- H. No member of the Green County Board of Supervisors, elected or appointed County official, or other County employee, shall in his or her private capacity, negotiate or bid for, or enter into a contract in which he/she has a private pecuniary interest, direct or indirect, if at the same time he or she is authorized or required by law to participate in his/her capacity as such officer or employee in the making of that contract or to perform in regard to that contract some official function requiring the exercise of discretion on his or her part; nor shall such officer or employee in his/her official capacity participate in the making of a contract in which he or she has a private pecuniary interest, direct or indirect; nor shall he or she perform in regard to such a contract some function requiring the exercise of discretion on his or her part. A violation of this paragraph shall be deemed grounds for Green County to disavow any contract consummated in violation of the preceding sentence. Any County officer or employee found to have violated the foregoing shall be subject to a forfeiture action for an amount of no less than one hundred dollars (\$100.00) nor more than five thousand dollars (\$5,000.00). This paragraph shall not apply to any situation which is within the exceptions set forth in §946.13(2), Wis. Stats. (Ord. 83-0310, 3-8-83)

1-11-3: FUNDS AND TRANSFER OF FUNDS

- A. General Transfer of Funds: The Finance Committee of the County Board is hereby authorized to transfer funds in accordance with §65.90(5)(b), Wis. Stats., which provides that a County Board may authorize its standing Finance Committee to transfer funds between budgeted items of an individual County office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department or activity by transfers from the contingent fund. (R1-4-8)
- B. Certain Funds Established:
 - 1. Local Government Pooled Investment Fund: The County of Green hereby elects to participate in the State of Wisconsin's Local Government Pooled Investments Fund, pursuant to the provisions of §25.50, Wis. Stats., and the County Treasurer shall be designated as the local official authorized to transfer funds to the State Treasurer for deposit in said fund. The State Treasurer is hereby authorized to accept telephone requests for withdrawal of funds.¹ (R926)
 - 2. Fish and Game Conservation Fund: The County Treasurer is hereby authorized to establish a bank account to be labeled the Green County Fish and Game Conservation Account, and the County Clerk is authorized to maintain a conservation petty cash fund of two hundred dollars (\$200.00) for use in issuing and receiving of license money. (R2-6-7)

1-11-4: INVESTMENT OF SURPLUS MONEYS

¹See Also WSA §59.61(2).

The Finance Committee of the Green County Board is hereby authorized and directed to consider investment of funds not needed for current use by Green County and the County Treasurer in any manner permitted pursuant to §66.0603(1m), Wis. Stats., where the investments and deposits may be made to the reasonable advantage of Green County and its taxpayers. This provision is not intended to exclude any other authorized investment allowed under the Wisconsin State Statutes for surplus funds not needed for current use by the Green County Board where it deems such an investment to be advantageous to the County. (R8 10 71; Ord 03-1101, 11-12-03)

1-11-5: SETTLEMENT OF TAXES

Pursuant to §74.23 and §74.25, Wis. Stats., the County Treasurer is hereby authorized to settle in full with local districts for all taxes, or special assessments, or both, immediately or as soon as possible after the return of such taxes and special assessments pursuant to §74.43, Wis. Stats. (R2-5-52)

1-11-6: PAYMENT OF COUNTY UTILITY BILLS

The County Accounting Department is hereby authorized to pay utility bills without having them go through the Auditing Committee, when same have departmental approval. (R756)

1-11-7: AUDIT OF BOOKS

All County books and accounts shall be audited annually by an independent public accountant. Specifications for the audit and contracts therefor shall be procured by the Finance and Accounting Committee and the Auditing, Bonding and Claims Committee, and forwarded to the Green County Board of Supervisors for approval.

In addition to the annual independent audit, the Finance and Accounting Committee and the Auditing, Bonding and Claims Committee shall establish and supervise an ongoing program of internal auditing and controls, in conjunction with the office of the County Clerk, who is statutorily delegated audit responsibilities. (R2-4-81)

1-11-8: INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS

- A. There is hereby imposed a penalty of .50 percent per month or fraction of a month, in addition to the interest provided for in §74.47(1), Wis. Stats., on all delinquent or overdue general property taxes, special assessments, special charges and special taxes that are delinquent or overdue on or after January 1, 2009. (Ord. 83-0840; amd. R8-3-86, 8-12-1986, eff. 1-1-1987; Ord. 05-0101, 1-11-2005; Ord. 08-1001, 11/12/08)
- B. The County Treasurer shall exclude the additional revenue generated by the penalty from the distributions required by §74.47(3), Wis. Stats.
- C. This section is adopted pursuant to authority contained in §74.47(2), Wis. Stats., as amended by Chapter 27, Laws of 1983. (Ord. 83-0840)

1-11-9: SALES OF TAX DEEDED LANDS

1-11-9-1: TITLE

This Ordinance may be cited as the *TAX DEEDED LANDS AND INVESTMENT ORDINANCE*. (Ord. 96-0620, 6-11-1996)

1-11-9-2: AUTHORITY

This Section is enacted under the authority of §59.52(6), §75.35, §75.36, and §75.69, Wis. Stats. (Ord. 96-0620, 6-11-1996)

1-11-9-3 PURPOSES; STATEMENT OF POLICY

- A. This Section is enacted to establish procedures for the sale of tax deeded lands, create penalties for failure to pay real property taxes in a timely manner and set up an investment policy for the County.
- B. The Treasurer, County Clerk and the Committee shall acquire, manage and dispose of tax deeded lands so as to realize as much tax revenue as circumstances may permit, and without speculation as to the possible future sale value of such lands. (Ord. 96-0620, 06-11-96)

1-11-9-4 DEFINITIONS

The following words as used in this Chapter shall have the meanings indicated:

- BOARD: The Green County Board of Supervisors
- COMMITTEE The Property, Purchasing and Insurance Committee of the Green County Board of Supervisors
- COUNTY BOARD: The Green County Board of Supervisors
- COUNTY CLERK: The Green County Clerk
- FORMER OWNER: The person, persons, or business entity last holding title to lands which have been taken by tax deed and includes the heirs and personal representatives of the estate of any such person or entity.
- TAX DEEDED LANDS: Lands which have been acquired by Green County through the process of collecting delinquent real estate taxes by tax deed, foreclosure of tax certificates, deed in lieu of tax deed or other real estate tax collection means.
- TREASURER: The Green County Treasurer. (Ord. 96-0620, 6-11-96)

1-11-9-5: ADMINISTRATION AND OVERSIGHT RESPONSIBILITIES

- A. The County Clerk shall administer this Chapter in accordance with its provisions.
- B. The Committee shall oversee the administration of this Section. (Ord. 96-0620, 6-11-96)

1-11-9-6: LANDS EXEMPT FROM APPLICATION OF THIS CHAPTER

Lands which subsequent to acquisition have been improved for or dedicated to a public use by Green County in accord with §59.52(6), Wis. Stats., shall not be treated as tax deeded lands and shall not be disposed of under the procedures of this Section. Such lands shall be disposed of only as the Green County Board shall from time to time direct. (Ord. 96-0620, 6-11-96)

1-11-9-7 - 1-11-9-10: Reserved. (Ord. 96-0620, 6-11-96)

1-11-9-11: ISSUANCE OF TAX DEEDS

- A. The County Clerk shall take all necessary steps, including the giving of notice to owners of record, occupants, or mortgagees of record, preparatory to the issuance of tax deeds to Green County on all property on which Green County holds delinquent tax sales certificates which are eligible for and subject to the taking of tax deeds.
- B. Title to the property which is subject to a lien or liens for special assessments under §75.36 and §75.62, Wis. Stats., shall be taken as tax deeded lands subject to special authorization from the Committee. (Ord. 96-0620, 6-11-96)

1-11-9-12: TIMELY ACTION

The County Clerk shall safeguard the interests of Green County in the taking of tax deeds and shall ensure that proper actions to bar former owners are instituted by timely action within any and all statutes of limitation. (Ord. 96-0620, 6-11-96)

1-11-9-13: AUTHORITY TO MANAGE AND SELL TAX DEEDED LANDS

Under the authority of §75.35, §75.36 and §75.69, Wis. Stats., the County Clerk under the general oversight of the Committee is hereby empowered to manage and sell, subject to the approval of the Committee, tax deeded lands. (Ord. 96-0620, 6-11-96)

1-11-9-14: PROCEDURES FOR SALE

No tax deeded lands shall be offered for sale unless the procedures of this section shall first have been complied with. (Ord. 96-0620, 6-11-96)

1-11-9-15: PREFERENCE TO FORMER OWNER

- A. Pursuant to §75.35(3), Wis. Stats., the County Clerk is hereby empowered to sell tax deeded lands to the former owner. In so doing, the County Clerk is authorized to give such former owner preference over others in the purchase of said lands.
- B. Sales made pursuant to this section shall be exempt from the requirements of §75.69, Wis. Stats., and Sections 1-11-9-17 and 1-11-9-18 of this Ordinance.
- C. The County Clerk shall give notice of the privilege to redeem tax deeded lands to the former owner by sending a letter by certified mail, return receipt requested, addressed to the former owner at his or her last known address. The notice shall be deemed delivered as of the earlier of 1) the date the letter is actually received by the former owner; 2) the date a receipt is given for the letter by or on behalf of the former owner; 3) the date the United States Postal Service indicates service by certified mailing cannot be completed.
- D. The privilege of repurchasing tax deeded lands under this section shall expire if the former owner does not exercise the privilege within 60 days of delivery of the notice from the County Clerk under subsection (3) hereof.
- E. The County Clerk shall not sell any tax deeded lands to the former owner unless the former owner pays all real estate taxes, including special assessments, then due and owing together with the interest and penalty thereon plus a service charge equal to one percent

(1%) of the equalized value of the tax deeded lands. In any event the service charge shall be not less than \$50.00.

- F. Failure to give notice to the proper party as former owner shall not create a right in any former owner or owners, heirs or assigns, to redeem tax deeded lands. In any event, no former owner or heirs or assigns shall have any privilege of redemption of tax deeded lands after six (6) months of the date the Treasurer first takes tax title to the parcel of the former owner.
- G. This section shall not apply to tax deeded lands which have been improved for or dedicated to a public use by Green County subsequent to acquisition and no sales to the former owner or any other person shall be made of such lands absent approval of 2/3 majority of entire membership of the Green County Board. (Ord. 96-0620, 6-11-96)

1-11-9-16: SALE OF TAX DEEDED LANDS TO MUNICIPALITY

- A. In the event a parcel of tax deeded lands is not redeemed by the former owner, the County Clerk may offer it to the municipality within which the parcel is located before offering the same to the general public.
- B. The sales price of a parcel of tax deeded lands on sale to a municipality shall be in an amount at least equal the sum of all real estate taxes, including special assessments, then due and owing together with a service charge equal to one percent (1%) of the assessed value of the parcel and may include the interest and penalty thereon. In no event shall the service charge be less than \$50.00.
- C. Sale of tax deeded lands to a municipality under this section shall be approved by the Committee before a deed is issued by the County Clerk. (Ord. 96-0620, 6-11-96)

1-11-9-17: APPRAISALS REQUIRED

- A. Where the assessed value of a parcel or contiguous parcels of tax deeded lands is or totals \$25,000.00 or more, the County Clerk may obtain a professional appraisal.
- B. Unless a professional appraisal is obtained by the County Clerk, the Committee may accept the bid most advantageous to the County in an amount determined by them to be within the appraised value of the property. (Ord. 96-0620, 6-11-96)

1-11-9-18: PUBLIC ADVERTISEMENT OF SALE OF TAX DEEDED LANDS

- A. The County Clerk shall publish a Class 3 notice of the sale of tax deeded lands, in accordance with §75.69(1), Wis. Stats., describing each parcel for sale, its appraised value and the date on and after which the parcel will be available for purchase.
- B. A parcel once advertised for sale but not sold on the first date of the sale need not be advertised again provided that the appraised value remains unchanged. (Ord. 96-0620, 6-11-96)

1-11-9-19: SALE OF TAX DEEDED LANDS

- A. On the date specified in the publication referred to in Section 1-11-19-15 as the first date of sale, the County Clerk shall accept offers for each parcel of tax deeded lands available for sale on that date. On such date, the Committee shall sell each parcel to the highest bidder whose unconditional bid is equal to or exceeds the advertised appraised value of the parcel.

At the same price or within ten percent (10%) of each other, unconditional bids shall be given preference over conditional offers.

- B. Offers which contain conditions, including financing contingencies of a duration of more than 30 days, shall be referred to the Committee for review. If it decides not to act, the Committee may require that the entire transaction be referred to the Board for resolution.
- C. If a parcel is not sold by bid at the first date offered for sale, the Committee may sell the parcel at anytime thereafter to any person making an offer at or exceeding the appraised value.
- D. The County Clerk may engage the services of a licensed real estate broker to sell those parcels not sold on the first date available for sale and may pay a commission not to exceed six percent (6%) of the sale price for any sale arranged by a broker retained by the County Clerk. The retention of a broker shall not affect the ability of the Committee to sell the parcel directly, without incurring an obligation to pay brokerage fees when a sale is arranged without the involvement of the broker. (Ord. 96-0620, 6-11-96)

1-11-9-20: Reserved. (Ord. 96-0620, 6-11-96)

1-11-9-21: TAX DEEDED LANDS NOT SOLD ON FIRST SALE: REAPPRAISAL

- A. When property, first offered pursuant to Sections 1-11-9-18 and 1-11-9-19, is not sold, no offers are accepted by the Committee or offers are below the appraised value, the Committee may establish the value of the property taking into consideration any and all factors that it believes are relevant to the particular parcel of land and its improvements. Consideration may include, but is not limited by enumeration, the following:
 - 1. Need to place the property on the tax roll.
 - 2. Proposed use of the property by anyone interested in purchasing the same.
 - 3. The right of the County to place an appraised value on the property that it believes is most advantageous to the County under the facts and circumstances.
 - 4. Consideration that appraised value of the property is not the professional appraised value, assessed value for tax purposes, nor is it necessarily the market value of the property.
- B. If a new appraised value is set by the Committee the parcel or parcels reappraised must be advertised as a class 3 notice of the sale of tax deeded lands in accordance with §75.69(1), Wis. Stats.
- C. Following the publication of the reappraised value, the sale of tax deeded lands shall be as set forth in subsection 1-11-9-19 of the County Code.
- D. A parcel advertised pursuant to this subsection for sale but not sold on the first date of the sale need not be advertised again provided the appraised value remains unchanged. The parcel subject to this subsection may be sold to any interested persons without further notice or advertising, if sold at adjusted appraised value. (Ord. 96-0620, 06-11-96)

1-11-9-22: RESPONSIBILITIES OF THE PROPERTY, PURCHASING AND INSURANCE COMMITTEE:

- A. The Committee shall have the general oversight responsibilities with respect to the acquisition, management and sale of tax deeded lands.
- B. The Committee shall have the duty to view tax deeded lands and to oversee and approve the sale of tax deeded lands and in furtherance of this obligation may request such information from the County Clerk as its members may from time to time request.
- C. Each year the County Clerk shall furnish a report to the Committee containing an itemization of all sales of tax deeded lands detailing the appraised value of each parcel, the various prices offered for each during the course of the year and the actual sale price or other disposition of each parcel during the year. Unless set over by the Committee, the report is due the Committee by October 1 of each year.
- D. The Committee shall decide requests made by the County Clerk relating to the taking of title to real estate on which there are delinquent or unpaid special assessments. (Ord. 96-0620, 6-11-96)

1-11-9-23 - 1-11-9-30: Reserved. (Ord. 96-0620, 6-11-96)

1-11-9-31: DEEDS, LAND CONTRACTS

- A. Upon receipt of full payment, the Committee shall direct the County Clerk to issue a quit claim deed to the purchaser of tax deeded lands.
- B. Notwithstanding subsection (1) above, the Committee, acting in best interests of the County, may authorize the County Clerk to enter into a land contract on behalf of the County with the purchaser. The terms of a land contract purchase shall be approved by the Committee. (Ord. 96-0620, 6-11-96)

1-11-10: ASSESSING SERVICE FEES ON NON-SUFFICIENT CHECKS AND PROCESSING OVERPAYMENTS AND UNDERPAYMENTS RECEIVED BY THE COUNTY

- A. For each check, draft or order made payable to any County department which is not honored for payment for reason of non-sufficient funds in the account upon which it has been drawn or a stop-payment order which has been issued, the payor, maker, or drawer thereof shall be assessed a \$35.00 service charge. Departments are authorized to refuse to accept a check from any person who has an outstanding obligation to pay the fee assessed by this section. Departments may also apply any future payments from any person owing a fee to the fee first, and then to the obligation intended to be paid; however, the person making the payment shall be notified that the balance remains due to the County because of the application of the payment to the fee. The levying of this charge shall not preclude the issuing person, firm, corporation or other organization from being subject to any other civil or criminal proceeding or penalty authorized by law. (Ord. 01-0901, §403.414(7), Wis. Stats.; Ord. 01-1101, 11/13/01; Ord. 08-1001, 11/12/08)
- B. Unless otherwise authorized by law, County agencies, but also including the office of the District Attorney, may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2.00 or less, unless such refund is specifically requested in writing within sixty (60) days of the date of the original payment of the charge. The written request for the return of the overpayment shall be made to the Green County Treasurer. Underpayments of not more than \$2.00 may be waived when the administrative cost of collection would exceed the amount of the underpayment. (Ord. 01-1101, 11-13-01; §20.905(3), Wis. Stats.)

1-11-11: SALES AND USE TAX

1-11-11-1: Authority and Purpose

A. AUTHORITY

This Ordinance is enacted under the authority of subchapter V, chapter 77, Wisconsin Statutes.

B. PURPOSE

The county sales and use tax imposed herein shall be used only for the purpose of directly reducing the property tax levy by applying sales tax revenue, in its entirety, initially to replenish the undesignated general fund to a level to be determined by the county board, subsequently towards building projects, highway construction, capital equipment purchases, retirement of debt incurred for capital projects, and any other purpose permitted by law.

The Finance Department shall establish a separate non-lapsing account for sales tax revenue. Such account shall have the provision that no funds can be withdrawn from this account except for the purpose of directly reducing the property tax levy of Green County.

All or part of the funds allocated as a property tax credit may be appropriated to supplement property tax revenues in any year when property tax revenues are inadequate to protect the health, safety or welfare of the citizens.

1-11-11-2: IMPOSITION OF TAX

Pursuant to §77.71, Wis. Stats., there is hereby imposed upon all retailers a sales and use tax at the rate of 0.5% in the manner and to the extent permitted as set forth in §77.71, Wis. Stats., and acts amendatory thereon.

1-11-11-3: EFFECTIVE DATE

This Ordinance is effective as of the 1st day of January 2003.

1-11-11-4: CERTIFICATION

A certified copy of this Ordinance shall and has been delivered to the Secretary of Revenue of the State of Wisconsin at least one hundred twenty (120) days prior to the effective date, as required by law. (Ord. 01-0803, 8-14-2001) (Ord. 02-0701,7-9-2002: Passed as §1-11-10, Revised by Revisor as §1-11-11)