



Take notice that a meeting of the City of Ashland Committee of the Whole will be held on Tuesday, May 9, 2023 in- person in the City Hall Council Chambers, 601 Main Street W. Ashland, WI with the availability to attend virtually. Meeting will begin immediately following the adjournment of the City Council Meeting to consider and act upon the following agenda.

To join the meeting from your computer, tablet or smartphone:
<https://global.gotomeeting.com/join/500263957>

Or dial in using your phone. United States (Toll Free): 1-877-309-2073 Access Code: 500-263-957

Please contact the Clerk's office if you require accommodations to attend the meeting.

Tuesday, May 9, 2023 Ashland Committee of the Whole Meeting Agenda

1. Roll Call
2. Approval of Agenda
3. Council President's Report
4. Administrator's Report
5. Discussion Items
 - A. **Discussion and Possible Action Regarding a Memorandum of Understanding (MOU) with Ashland Rotary for Maintenance of a Splash Pad** (*Parks Director*)
 - B. **Presentation from Public Works and Water/Wastewater Utilities Regarding Recent Overflow Event** (*Public Works*)
 - C. **Discussion and Possible Action Regarding Proposed Amendments to the City of Ashland Utility Service Disconnection Policy** (*Public Works*)
 - D. **Discussion and Possible Action Regarding the Definition of "Groceries" within Chapter 922 Alcohol Beverages Regulations, Ashland City Ordinances** (*Clerk*)
 - E. **Discussion and Possible Action Regarding City of Ashland Room Tax Distribution** (*Administration*)
 - F. **Discussion and Possible Action Regarding Pedestrian Safety Crosswalk in the City of Ashland** (*Councilor Ortman*)
6. Items for Future Discussion
7. Adjournment

Ashland Committee of the Whole Meeting
Tuesday, May 9, 2023 – 6:00 PM
601 Main Street W. Ashland WI 54806



The CITY of
ASHLAND
WISCONSIN

The City of Ashland does not discriminate on the basis of sex, race, creed, color, national origin, sexual orientation, age or disability in employment or provision of services, programs or activities.

NOTE: Upon reasonable notice, the City of Ashland will accommodate the needs of disabled individuals or individuals with limited English proficiency through auxiliary aids or services. For additional information or to request this service, contact the City Clerk's Office at 715-682-7071 (not a TDD telephone number) or FAX: 715-682-7048

SUBJECT: Discussion and Possible Action Regarding a Memorandum of Understanding (MOU) with Ashland Rotary for Maintenance of a Splash Pad (*Parks Director*)

RECOMMENDATION: Discussion and Possible Action

DEPARTMENT OF ORIGIN: Parks and Recreation

CLEARANCES: City Attorney
City Administration

EXHIBITS: 1. Draft Agreement for Construction and Naming Rights for Amenities at the City of Ashland Bayview Park

COMPLIANCE WITH STRATEGIC PLAN: Yes

SUMMARY STATEMENT:

The City of Ashland Parks and Recreation has been working with the Ashland Rotary Club to create a memorandum of understanding (MOU) related to the donation of the Ashland Rotary Splashpad at Bayview Park to the City of Ashland. The intension of the MOU is to more clearly outline each party's responsibilities for the project.

City staff are suggesting an increase to the yearly donation/maintenance fund. It is suggested #6 of the agreement shall read "ROTARY shall also provide an annual gift to the CITY of \$2,000 for the life of the project (25 years as stated in the agreement) or a lump sum total of \$50,000 to assist with annual maintenance and water costs."

**Agreement for Construction and Naming Rights for
Amenities at the City of Ashland Bayview Park**

This agreement is between the following parties; The Rotary Club of Ashland, WI. Inc., a civic corporation organized under the laws of the State of Wisconsin, (referred to as the ROTARY) and the City of Ashland (referred to as CITY) (collectively the PARTIES) is entered into for the purpose of executing a redevelopment project to upgrade and provide new amenities at Bayview Park, (referred to as the PROJECT), 1801 Lakeshore Drive, in the City of Ashland, Ashland County, WI.

WITNESSETH:

WHEREAS the CITY, whose address is City of Ashland, 601 Main St W, Ashland WI 54806 has proposed improvements to Bayview Park per the Comprehensive Outdoor Recreation Plan (CORP) and is interested in actively working with ROTARY in further developing a portion of the CORP as described herein;

WHEREAS the ROTARY, whose address is PO Box 671 Ashland, WI 54806, has expressed a desire to make a donation to the CITY for to fund the PROJECT;

WHEREAS the PARTIES intend to promote and facilitate the implementation of such PROJECT;

NOW, THEREFORE, in consideration of the above premises and the mutual covenants of the PARTIES hereinafter set forth, the receipt and sufficiency of which is acknowledged by each party for itself, CITY and ROTARY do agree as follows:

1. PROJECT to include the construction of a splash pad with benches, picnic tables and a shade structure.
2. Design and construction costs of the PROJECT are estimated to be \$326,679. This figure does not include construction contingency, change orders or market conditions at the time of bidding. The estimated breakdown of project costs (including construction, design, engineering, construction administration and contingency is as follows:

General	\$ 29,500
Pavement:	\$ 55,487
Utilities	\$ 21,940
Site Amenities	\$ 168,300
Landscaping	\$ 4,500
Design, Engineering and Professional Construction Administration:	\$ 46,952
Total Construction Cost:	\$326,679

3. Design & Construction Document Development: Estimated Fall/Winter 2022.

CITY shall solicit proposals for design and construction documents for the ROTARY. The CITY shall, using 100% private funding, in concert with ROTARY and within budget constraints obtain professional services to prepare design and construction documents and perform construction administration for the PROJECT. Design and construction documents shall meet CITY standards and specifications. The CITY shall obtain a quote from the vendor providing said professional services for construction administration and shall provide proper notice to the vendor and Rotary that CITY may rely on said quote to contract with the vendor for construction administration services during construction if the project proceeds.

4. Bidding: Estimated Spring/Summer 2023.
The ROTARY will solicit bids for the PROJECT based on design documents developed by CITY. The ROTARY intends to solicit bids in 2023 and shall retain full control over the bid let date and the bid process. After the bids are open, and prior to entering into a contract(s), the PARTIES will meet to review the bid results and the Project Costs. In the event that the Project Costs exceed the funds available, the PARTIES will work cooperatively to identify a strategy for completing the PROJECT. ~~In the event that the Project Costs are more than expected, the PARTIES will work cooperatively to identify a strategy to reduce the financial obligations of the PARTIES.~~
5. Construction: Estimated Summer 2023.
The ROTARY will enter into a contract with the successful bidder for the construction of the PROJECT and shall oversee the construction process with assistance from the CITY. The ROTARY will pay vendor invoices for construction work completed for the PROJECT, including any change orders. The ROTARY will not approve any change orders that would make the total construction cost for the PROJECT exceed \$326,629 without the consent of the CITY.
6. ROTARY shall donate the completed PROJECT. ROTARY shall also provide a gift to the CITY totaling \$10,000 within the first five years of establishment to assist with site maintenance.
7. ROTARY shall receive and manage the donated funds until donated to the CITY.
8. Naming Rights and Signage: The PROJECT will be named in honor of the Ashland Rotary and Vivian Family as further described below. The naming rights shall endure for twenty five (25) years after construction completion. After 25 years the PARTIES will discuss and come to a mutual agreement with details to be determined at that time. Further description of the recognition of the naming rights is as follows:
 - Hanging recognition sign in Bayview Park.
 - Name on splash pad

Commented [SH1]: Suggested removal as the sentence prior states a similar thing.

Commented [SH2]: Is this dollar amount enough? The Rotary suggested this number, they are aware their organization may not be around in 5+ years. The initial yearly amount was \$2000 for the life of the projects, so 25 years or \$50,000.

Commented [TW3R2]: I think the amount is very low. I would contact other municipalities to discuss their annual maintenance costs including repairs that will come due over time to have an accurate annual budget needed for this, and capital repairs.

Commented [SH4R2]: A message has been sent to other municipalities asking if they require a maintenance fund, what is a dollar amount and how many years is the annual donation made.

- City of Ashland webpage with sub-header and text highlighting family history and gift
 - Ashland Rotary Club webpage highlighting family history and gift
 - City of Ashland and Ashland Rotary Club Facebook posts highlighting donation
 - ROTARY press event announcing donation
 - City of Ashland press event/ribbon cutting upon construction completion
9. Monitoring Progress: At least once a month, and more often if needed, the parties will meet either in person or thru teleconference to discuss PROJECT progress until project completion.
10. Publicity: All publicity shall recognize the ROTARY and CITY.
11. Termination: The PARTIES may cancel this Agreement upon written notice at any time prior to ROTARY or CITY signing any contracts for professional services or construction.
12. ROTARY shall indemnify, hold harmless and defend CITY, its boards, commissions, agencies, officers, employees and representatives against any and all liability, loss, damages, costs or expenses which CITY, its officers, employees, agencies, boards, commissions and representatives may sustain, incur or be required to pay by reason of implementing the project under this agreement, provided, however, that the provisions of this paragraph shall not apply to liabilities, losses, charges, costs, or expenses caused by or resulting from the acts or omissions of CITY, its agencies, boards, commissions, officers or employees. The obligations of the parties under this paragraph shall survive the expiration or termination of this agreement.
- Post construction this project will be owned, maintained and overseen by the City of Ashland.
- Nothing contained within this agreement is intended to be a waiver by the contracting municipality or its insurer to rely upon the limitations, defenses, and immunities contained within Wisconsin law, including those contained within Wisconsin Statutes §§ 893.80, 895.52, and 345.05.
13. Non Discrimination: Parties agree not to discriminate on the basis of age, race, ethnicity, religion, color, gender, disability, marital status, sexual orientation, national origin, cultural differences, ancestry, physical appearance, arrest record or conviction record, military participation or membership in the national guard, state defense force or any other reserve component of the military forces of the United States, or political beliefs against any person, whether a recipient of services (actual or potential) or an employee or applicant for employment for the entirety of the PROJECT.

14. Enforcement: This agreement is entered into with good will and expectation of completion. Any concerns of any party shall be discussed in the meetings per section 9 or at other meetings to be set. If unable to come to agreement the Termination may occur per section 11.

IN WITNESS WHEREOF, CITY and ROTARY by their respective authorized agents, have caused this agreement and its appendices to be executed, effective as of the date by which all parties hereto have affixed their respective signatures, as indicated below.

FOR ASHLAND ROTARY CLUB:

Date Signed: _____

Dale, Kelm, Club Co-President

Mark Abeles-Allison, Club Co-President

Denise Kontny, Club President Elect

FOR THE CITY OF ASHLAND

Date Signed: _____

Ashland Mayor

Date Signed: _____

City Clerk

SUBJECT: Presentation from Public Works and Water/Wastewater Utilities Regarding Recent Overflow Event (*Public Works*)

RECOMMENDATION: Presentation Only

DEPARTMENT OF ORIGIN: Councilor President

CLEARANCES: Council President

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN: Storm Water Reliability

SUMMARY STATEMENT:

Councilor Ortman requested a report from the Public Works Director regarding the recent overflow events, caused by quick melt of record snowfall.

SUBJECT: Discussion and Possible Action Regarding Proposed Amendments to the City of Ashland Utility Service Disconnection Policy (*Public Works*)

RECOMMENDATION: Discussion and Approval to Forward to Future Council Meeting for Formal Approval

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Public Works Director

EXHIBITS:

1. Utility Service Disconnection Policy
2. Ordinance Chapter 705 Water Utility Rules, Rates, and Regulations

COMPLIANCE WITH STRATEGIC PLAN: The proposed amendment to the policy conforms to the strategic plan.

SUMMARY STATEMENT:

At their April 18, 2023 Committee of the Whole meeting, the Public Works Director presented updates on the City's ongoing efforts to replace lead water service laterals (LSLs) and upgrade the City's water metering system. The item was scheduled for informational purposes and discussion. Based on feedback from that meeting, the Public Works Director is proposing the following changes to the City of Ashland Utility Service Disconnection Policy:

- Establish a formal threshold of \$500 for delinquency of a given utility bill before the disconnection process is initiated. In other words, any property with delinquency below \$500 would be mailed a late notice but not be disconnected until the delinquency exceeds \$500.
- Approve the disconnection of water service in response to a given property's non compliance with the mandatory LSL replacement requirements of City Ordinance 705.

This item is presented for any further discussion. The Public Works Director requests a motion to move the proposed changes to the May 30 City Council meeting for approval.

Policy: Utility 100	Utility Service Disconnection
Date Approved: 7/26/2011	Approving Entity: City Council
Date Revised:	Approving Entity:

100.0 Definitions.

Ashland Municipal Utilities or *Utility* shall mean the utilities operated by the City of Ashland.

100.1 Intent. The intent of this protocol is to establish a disconnection policy for the utilities operated by the City of Ashland in compliance with the rules established by the Public Service Commission of Wisconsin (PSCW) as found in PSC 185, Wisconsin Administrative Code. To this end, this policy recognizes:

- a) All utility customers are responsible for paying for the utility services used;
- b) Customers with the same circumstances should be treated equally; and,
- c) Alternatives to disconnection should be investigated for those occasions that arise when a utility customer may not be able to pay his/her bill on time.

100.2 Expectations. The citizens of Ashland have the expectation that those individuals who utilize a community service assume the burden for payment of the services that are consumed. Therefore, pursuant to the intent found in the rules of the Public Service Commission of Wisconsin, a customer's utility service will be disconnected:

- a) For failure to pay a delinquent account, deposit request, amounts contained within a deferred payment agreement, or court-awarded costs or fees incurred by the utility for collection;
- b) For the failure to pay an outstanding, undisputed account balance owed at a previous address or at an address where the customer still resides if a payment agreement is not in place;
- c) For the failure to provide utility personnel access to meters or other utility equipment;
- d) For interfering with proper metering;
- e) For unauthorized reconnection of utility service; or,
- f) When an unsafe or dangerous condition or situation exists.

- g) Non-compliance with Chapter 705.201 Lead & Galvanized Water Service Line Replacement.

100.3 Notice of Disconnection of Service. The following steps shall be utilized after the remedies prescribed by the PSCW for gaining the customer's cooperation in paying for the services provided by the Ashland Municipal Utilities have not been successful:

- a) Any utility bill not paid within 20 days of issuance **with an account balance due of \$500 or more** will be declared delinquent by the Utility. The Ashland Municipal Utilities will mail or personally deliver a notice to all delinquent utility customers indicating the intent of the utility to disconnect service;
- b) The Utility will issue a disconnection notice no earlier than 20 calendar days and not more than 30 days after the issuance of a utility bill. The disconnection notice will provide a disconnection date no sooner than 10 calendar days nor later than 20 calendar days after the date of issuance of the disconnection notice;
- c) The disconnection notice will contain the information required of Chapter PSC 185 Wisconsin Administrative Code. The text of the required notice is found in Schedule X-1 of the Utility's Tariff. At a minimum, the notice will contain:
 - The date of notice and date of proposed disconnection
 - Name and address of the customer, and if different, the service address of the location to be disconnected.
 - The reason for the disconnection;
 - Instructions to contact the utility for payment of the bill, entering into a deferred payment arrangement, and/or disputing the bill;
 - Contact information for the Public Service Commission of Wisconsin to permit the customer to contact the PSCW should the customer be unable to enter into a deferred payment arrangement or resolve any dispute with the utility.
 - Information that water service will be continued for 21 days with documentation provided to the utility of a medical or protective services emergency.
- d) A Utility staff member will make a reasonable effort to contact the customer via phone or in person prior to disconnection of service. The utility will document all contacts and attempts to contact customers. If the disconnection is not made within 20 days of issuance of the first notice, a second notice will be issued no less than 24 hours and no more than 48 hours of the intended disconnection date.

100.4 Exceptions to Notice Requirements of Section 100.3. Utility service may be disconnected without following the protocol of Section 100.3 in the following circumstances:

- a) The Utility may disconnect service without notice when a dangerous condition exists or when utility service has been reconnected without the utility's authorization.
- b) The Utility may disconnect service with a written 24 hour notice for nonpayment of a bill covering the theft of service.

100.5 Procedures for Disconnection. Utility service will be disconnected in accordance with the notice issued in Section 100.3, however the Utility:

- a) Will not disconnect utility service on a Friday or a work day prior to a scheduled holiday or furlough day;
- b) Will not disconnect utility service after 1 PM;
- c) Shall not disconnect utility service during the investigation of a disputed bill;
- d) Will delay disconnection of residential service for 21 days if the occupant provided documentation is provided to the utility of a medical or protective services emergency. During this period, the occupant will enter into a deferred payment agreement with the utility to continue service.

100.6 Exceptions to Disconnection. The following exceptions to disconnection of utility service shall apply:

- a) Utility service shall not be disconnected until any dispute involving utility charges is investigated by the utility and the customer is notified of the result of the investigation.
- b) Utility service shall not be disconnected if the utility customer has entered into a deferred payment agreement with the Utility and the customer is making payments in accordance with the agreement.
- c) No utility service will be disconnected between November 1st and April 15th annually or during a period of time in which a heat emergency has been declared. Any utility service disconnected for non payment prior to November 1st that has not been resolved by the customer will be reconnected on November 1st.

100.7 Tax Lien. Any delinquent bill remaining after November 1, 2010 will be attached to the property tax bill of the property served pursuant to Chapter 66.0809(3), Wisconsin Statutes.

100.8 Reconnection. Any disconnected utility service will be reconnected upon:

- a) Payment of the connection fee provided for in Schedule R-1 of the Utility's PSCW tariff;

- b) Payment of all delinquent amounts owed the utility or execution of a deferred payment agreement; and
- c) Payment, at the discretion of the Utility, of a deposit to assure bills for future service are paid.

100.9 Deferred Payment Agreements. The Ashland Municipal Utility will offer a deferred payment agreement with residential utility customers who are unable to pay their bill in full prior to considering disconnection of service.

- a) The utilities acceptance of a deferred payment agreement is contingent upon:
 - 1. A willingness of the customer to reduce his/her consumption of the utility service to a level that can be afforded by the budget of the customer.
 - 2. The customer agreeing to remain up to date in the payment for current utility services.
 - 3. A payment schedule to amortize the delinquent portion of the bill to permit it to be paid off by October 20th.
- b) A customer who misses a deferred payment agreement payment will be considered for disconnection of service pursuant to Section 100.3.

100.10 Deposit Required. A utility service deposit may be considered for every utility customer whose service is disconnected for non-payment of service prior to the reconnection of service as permitted by Section PSC 185.36, Wisconsin Administrative Code for residential customers and Section PSC 185.361, Wisconsin Administrative Code for non-residential customers. Those reconnections made in accordance with Section 100.6 will not require a deposit.

100.11 Conflicts. Nothing in this policy is intended to conflict or contradict with the administrative rules established by the Public Service Commission of Wisconsin for the operation of municipal utilities or the Ashland Water Utility Tariff. In the event such conflict is found to exist between this policy and the PSC Administrative Code or Utility tariff, the rules of the Wisconsin Administrative Code or the Ashland Water Utility Tariff will be followed.

CHAPTER 705. WATER UTILITY RULES, RATES, AND REGULATIONS.

705.01. Definitions.

- a) Available Utilities. Municipal utilities shall be deemed available when a water or wastewater main exists within a Right-of-Way abutting a property line.
- b) DNR or WDNR. Wisconsin Department of Natural Resources.
- c) Municipal water system. A community water system owned by a city, village, county, town, town sanitary district, utility district, public inland lake and rehabilitation district, municipal water district or a federal, state, county, or municipal owned institution for congregate care or correction, or a privately owned water utility serving the foregoing;
- d) Well. A drillhole or other excavation or opening deeper than it is wide that extends more than 10 feet below the ground surface constructed for the purpose of obtaining groundwater.
- e) Well abandonment. The proper filling-and-sealing or decommissioning of a well according to the provisions of s. NR 812.26, Wisconsin Administrative Code.
- f) Well Failure. Private or non-community water system producing water containing contaminant levels in excess of the primary drinking water standards contained in ch. NR 809, WI Administrative Code.

705.02. Management of Water System. The management, operation and control of the water system for the City of Ashland, hereinafter “City,” is vested in the Common Council of said City. All records, minutes and all written proceedings thereof shall be kept by the City Clerk of the City. The Finance Director of the City shall keep all the financial records.

705.201. Lead & Galvanized Water Service Line Replacement.

- a) Purpose and Intent: The Common Council finds that it is in the public interest and for the protection of public health, safety, and welfare to establish a program for the removal and replacement of lead and galvanized water service laterals within the Ashland Water Utilities System and to that declares the purpose of this ordinance to be as follows:
 - 1. To ensure the water quality at every tap of Utility customers meets the water quality standards under the Federal Safe Drinking Water Act; and
 - 2. To reduce the lead in City drinking water to meet Environmental Protection Agency (EPA) standards and to protect the health of City residents; and
 - 3. To meet the Wisconsin Department of Natural Resource (WDNR) requirements for local compliance with the Lead and Copper Rule (see 56CFR6460; Title 40 CFR part 141.80-141.91 and Chapter NR 809.54-809.55 Wisconsin Administrative Code.
- b) Definitions. The following definitions shall apply to this section, in addition to those terms defined in Section 705.01 of this Chapter:
 - 1. Customer-side service line. The property owner’s water service line, from the outlet of the curb stop to the inlet of the customer’s water meter.
 - 2. Eligible service line. A customer-side water service line that is existing of led or galvanized material, for which the service lateral or main has already been replaced, or in the process of being replaced, with material approved by the City.
 - 3. Lead service line. A water service line constructed of lead. This term includes the

- customer-side service line, mains, and service laterals.
4. Property. Real property as defined in WI § 70.03.
 5. Property owner. A person or legal entity having a possessory interest, legal or equitable, in property which shall include an estate, trust, or lien.
- c) Lead service line replacement requirement. All eligible lead service lines connected to city water service shall be replaced with water service laterals made of material approved by the city, at the property owner's expense or through available financial assistance for customer-side lead service line replacements, in accordance with the requirements of this section.
- d) Identification of lead service lines. For city projects involving water mains or replacement of service laterals, property owners affected by the city project shall be notified in writing at least 30 days prior to commencement of construction. The Director of Public Works or her/his designee shall inspect all connections to the mains for the presence of lead prior to, if possible, or at the time that the mains are to be reconstructed and if unable to gain access for inspection, may pursue an inspection warrant or any other steps necessary to conduct the inspection, and shall collect the cost therefor from the property owner, including by imposition of a special charge.
- e) Customer-side lead service line replacements.
1. In the event that a customer-side service line is found to contain lead or galvanized material, the Director of Public Works or her/his designee shall immediately notify the property owner, in writing, of that fact, whether it is an eligible lead service line, and available funding options. The Director of Public Works or her/his designee shall further provide information to the affected property owner regarding an effective flush of all water lines within the affected property. The affected property owner shall provide proof of arrangements for replacement of the eligible lead service line to the Director of Public Works or her/his designee within 30 days of the date of the notification letter.
 2. Replacement of eligible lead service lines shall be completed either in conjunction with the replacement of the city's side of the water service during a utility replacement project, or, shall be replaced within 90 days of notice to the property owner of the presence of lead.
- f) Financial assistance for customer-side lead service line replacements.
1. Customers may apply for financial assistance for lead service line replacement through any available grant source, including those funds provided through the State of Wisconsin's Safe Drinking Water Loan Program.
 2. The city may provide financial assistance for customer-side lead service line replacements in the form of grants, loans, or other funding sources. Funds shall be paid directly to a licensed contractor on behalf of the property owner. The total amount of the funds provided shall not exceed the actual cost of replacement of the customer-side lead service line.
- g) Penalty. Failure to commence work on the replacement of the customer-side lead service line when required pursuant to this ordinance, or for such work to be completed within a

reasonable time after commencement of the work, shall result in a citation to the property owner. A property owner shall, upon conviction, forfeit to the City a penalty of \$100 per offense, together with the taxable costs of such action plus reasonable attorney's fees. Each day of continued violation shall constitute a separate offense.

705.03. Construction of Water Lines. The Water Utility of the City shall have the power to construct water lines for public use, and shall have the power to lay water pipes in and through the alleys, streets, and public grounds of the City; and generally, to all such work as may be found necessary or convenient in the management of the water system. The Common Council shall have power by themselves, their officers, agents, and servants to enter upon any land for the purpose of making examination or supervise in the performance of their duties under this Chapter, without liability therefore; and the Common Council shall have the power to purchase and acquire for the City all real and personal property which may be necessary for construction of the water system, or for any repair, remodeling, or additions thereof.

705.04. Condemnation of Real Estate. Whenever any real estate or any easement therein, or use thereof, shall in the judgment of the Common Council be necessary to the water system; and whenever, for any cause, an agreement for the purchase thereof, cannot be made with the owner thereof, the City Attorney shall proceed with all necessary steps to take such real estate, easement, or use by condemnation in accordance with the Wisconsin Statutes, and the Uniform Relocation and Real Property Acquisition Policy Act of 1970, if Federal Funds are used.

705.05. Title to Real Estate and Personalty. All property, real, personal, and mixed, acquired for the construction of the water system, and all plans, specifications, diagrams, papers, books, and records connected with said water system, and all buildings, machinery, and fixtures pertaining thereto, shall be the property of the said City.

705.06. User Rules and Regulations. The rules, regulations, and water rates hereinafter set forth shall be considered a part of the contract with every person, company, or corporation who is connected with the water system and every such person, company, or corporation by connection with the water system shall be considered as expressing his or their assent to be bound thereby. Whenever any of said rules and regulations, or such others as the said Common Council may hereafter adopt are violated, the service shall be shut off from the building or place of such violation (even though two or more parties are receiving service through the same connection) and shall not be re-established except by order of the Common Council , and on payment of all arrears, the expenses and established charges of shutting off and putting on, and such other terms as the Common Council may determine, and a satisfactory understanding with the party that no further cause for complaint shall arise. In case of such violation, the said Common Council furthermore, may declare any payment made for the service by the party or parties committing such violation, to be forfeited, and the same shall thereupon be forfeited. The right is reserved to the Common Council to change the said rules, regulations, and water rates from time to time as they may deem advisable; and to make special rates and contracts in all proper cases, all subject to the authority of the Wisconsin Public Service Commission.

705.07. Rules and Regulations. The following rules and regulations for the government of licensed plumbers, water takers and other, are hereby adopted and established.

705.08. Plumbers. No plumber, pipe fitter, or other person will be permitted to do any plumbing or pipe fitting work in connection with the water system without first receiving a license from the State of Wisconsin.

705.09. Lateral Charges. “Street Laterals” will be installed by the Utility (on existing mains) upon payment in advance according to the schedule of charges set by the Public Service Commission of Wisconsin Rate Schedule. If a request for an extension to the system is granted, the cost for such extension, including laterals, will be paid for by the requestor. Upon inspection and approval by the Utility, the extension will be dedicated to the Utility. There will be no additional charge for laterals installed by this method. All plans and specifications must be approved by the Utility before construction begins.

705.10. Tap Permits. After water connections have been introduced into any building or upon any premises, no plumber shall make any alterations, extensions, or attachments, unless the party ordering such tapping or other work shall exhibit the proper permit for the same from the City.

705.11. User to Keep in Repair. All users shall keep their own service pipes in good repair and protected from frost, at their own risk and expense, and shall prevent any unnecessary waste of water.

709.12. User to Permit Inspection. Every user shall permit the City Building Inspector or their duly authorized agent, at all reasonable hours of the day, to enter their premises or building to examine the pipes and fixtures and the manner in which the water is used, and they must at all times, frankly and without concealment, answer all questions put to them relative to its use.

709.13. Utility Responsibility. It is expressly stipulated that no claim shall be made against said City by reason of the breaking, clogging, stoppage, or freezing of any service pipe; nor from any damage arising from repairing mains, making connections or extensions or any other work that may be deemed necessary. The right is hereby reserved to cut off the service at any time for the purpose of repairs or any other necessary purpose, any permit granted or regulation to the contrary notwithstanding. Whenever it shall become necessary to shut off the water service within any district of the said City, the City shall, if practicable, give notice to each and every consumer within said district, of the time when such service will be so shut off.

709.14. Meters. It shall be the duty of the owner of any premises to provide a location for a water meter, and to maintain such locations and passageway thereto, clean and sanitary and free from any obstruction or any conditions of a hazardous nature. No connection for water meters shall be installed in any location not easily accessible, or which is or may be, unclean, unsanitary, or in any manner unsafe to utility employees in the discharge of their duties.

705.15. Excavations.

(a) Placement of removed pavement and earth. In making excavations in streets or highways for laying service pipe or making repairs, the paving and earth removed must be deposited in a manner that will occasion the least inconvenience to the public.

(b) Barricades and lights. No person shall leave any such excavation made in any street or highway open at any time without barricades; and during the night, warning lights must be maintained at such excavations.

(c) Refilling. In refilling the opening, after the service pipes are laid, the earth must be laid in layers of not more than nine inches in depth, and each layer thoroughly compacted to prevent settling. This work, together with the replacing of sidewalks, ballast and paving, must be done so as to make the street as good, at least, as before it was disturbed, and satisfactory to the City. No opening of the streets for tapping the pipes will be permitted when the ground is frozen.

705.16. Tapping the Mains.

(a) Tapping water mains. No persons, except those having special permission from the City, or persons in their service and approved by them will be permitted, under any circumstances to tap the water mains or distribution pipes. The kind and size of the connection with the pipe shall be that specified in the permit or order from said City.

(b) Location of tap. Pipes should be tapped on the top half of the pipe, and not within six inches (15cm) of the joint, or within 24 inches (60cm) of another connection.

705.17. Installation of House Laterals.

(a) Water lines on private property. All water lines on private property, whether underground or within a structure, will be installed in accordance with State of Wisconsin Administration Code.

(b) Building water lines. The building's water line shall be inspected upon completion of placement of the pipe and before backfilling and, tested before or after backfilling.

705.18. Water Service Rates. So called standard rules published by the Public Service Commission of Wisconsin (small utility rules), and the rates as provided by the Public Service Commission Finding of Fact, Certification, and Order are hereby adopted by the Common Council, as applicable to the Water Utility.

705.19. Mandatory Hook-up.

- a) Connection to public water system. The Owner or Occupant of any building, used for residential, commercial, industrial, governmental, or other use that requires water, situated within the City which is abutting to or having a permanent right of access to any street, alley, or right-of-way in which there is located a Municipal Water System shall, if applicable, cease using any other method of domestic potable water service and at the

owner's expense shall connect the Private Water System to the Municipal Water System in accordance with the provisions of this chapter within one hundred eighty (180) days after official notice from the City to do so.

- b) Annexed property. Notwithstanding the foregoing requirement, any Property annexed into the City or adjacent to a new Water Main may request a delay in complying with the mandatory connection provided for herein by means of application to the Public Works Director. Delayed compliance shall be granted by the Public Works Director only if the applicant establishes to the satisfaction of the Public Works Director that the applicants' existing water system functions properly and meets all current health and safety requirements. To demonstrate the well meets health and safety standards, the applicant shall submit laboratory test results from a state certified laboratory indicating the well is free from Coliform Bacteria and the nitrate levels are below 5mg/l. Any delay granted pursuant to this section shall be for a period of 5 (five) years. At the end of this period, the applicant may request from the Public Works Director additional 5 (five) year extensions. Each additional delay shall be granted so long as the applicant again establishes to the satisfaction of the Public Works Director that applicant's existing water system functions properly and meets all current health and safety requirements as defined above. Any delay granted pursuant to this section shall be automatically terminated if said property meets any of the provisions listed in subsection (d) below.
- c) Delay in compliance. Delayed compliance shall be granted by the Public Works Director only if the applicant establishes to the satisfaction of the Public Works Director that the applicants' existing water system functions properly and meets all current health and safety requirements. To demonstrate the well meets health and safety standards, the applicant shall:
1. Submit laboratory test results from a state certified laboratory indicating the well is free from Coliform Bacteria and the nitrate levels are below 5 mg/l. In areas where the Department of Natural Resources (DNR) has determined that groundwater aquifers are contaminated with substances other than bacteria, additional chemical tests may be required to document the safety of the water.
 2. The well and pump installation shall comply with the Standards for Existing Installations described in s. NR 812.42, Wisconsin Administrative Code, or repaired to comply with current standards. Compliance shall be verified by inspection by a Wisconsin licensed well driller or pump installer and documented on inspection report form DNR #3300-221, to be submitted to the Public Works Director at the time of the first permit issue and no less than every 10 years after.
 3. There shall be no cross-connections or interconnection between the well's pump installation or distribution piping and the City water system unless approved by the Public Works Director and DNR.
 4. The water from the private well shall not discharge into a drain leading directly to a public sewer utility unless properly metered and authorized by the sewer utility.
 5. The private well shall have a functional pumping system or other complying means of withdrawing water.

Any delay granted pursuant to this section shall be for a period of 5 (five) years, with the

City granting a permit to operate the well, as defined below. At the end of this period, the applicant may request from the Public Works Director additional 5 (five) year extensions. Each additional delay shall be granted so long as the applicant again establishes to the satisfaction of the Public Works Director that applicant's existing water system functions properly and meets all current health and safety requirements as defined above. Any delay granted pursuant to this section shall be automatically terminated if said property meets any of the provisions listed in subsection (f) below.

- d) Well Operation Permit. Any applicant requesting a delay in compliance shall make application for a well operation permit for each well no later than one hundred eighty (180) days after connection to the municipal water system or date of discovery or construction of a well. The City shall grant a permit to a well owner to operate a well for a period of 5 (five) years providing all conditions of subsection (c) above are met. A well operation permit may be renewed by submitting an application verifying that the conditions of this section are met. The City or its agent, may conduct inspections and water quality tests or require inspections and water quality tests to be conducted at the applicant's expense to obtain or verify information necessary for consideration of a permit application or renewal. Permit applications and renewals shall be made on forms provided by the City. All initial and renewal applications must be accompanied by a fee as allowed in Ch. 165 Comprehensive Fee Schedule.
- e) Failure to comply with the above requirements. The City may opt to impose a penalty for the period the violation continues, after ten (10) days written notice to any owner failing to make a connection to the water system in an amount equal to the average residential user cost (per residential unit equivalent) per month plus 12% for administrative cost, for each residential unit equivalent for the period in which the failure to connect continues, and upon failure to make such payment said charge shall be assessed as a special tax lien against the property, all pursuant to Section 281.45 Wisconsin Statutes.
- f) Newly installed mains. Properties served by newly installed water main adjacent to the property and which have been granted a delay in compliance per subsection 705.19 (b), need not hook up to the City of Ashland water system until the occurrence of the earliest of the following events:
 - (1) Well failure or the inability to use the private well for human consumption;
 - (2) Sale, transfer, change in title, or subdivision of the subject property or any part thereof
 - (3) Construction of a new dwelling on the property.

705.20. Maintenance of Services. All water services within the limits of the City from the street main to the property line and including all controls between the same will be maintained by the Water Utility without expense to the property owner, except when they are damaged as a result of negligence or carelessness on the part of the property owner, a tenant, or an agent of the owner, in which case they will be repaired at the expense of the property owner. All water services from the point of maintenance by the Utility to and throughout the premises must be

maintained free of defective conditions, by and at the expense of the owner or occupant of the property.

705.21. Payment of Bills.

- a) Failure to Receive Bill No Penalty Exemption. Every reasonable care will be exercised in the proper delivery of water bills. Failure to receive a water bill, however, shall not relieve any person of the responsibility for payment of water rates within the prescribed period, nor exempt any person from any penalty imposed for delinquency in the payment thereof.
- b) Billing. The property owner is held responsible for all water bills on the premises owned. All water bills and notices of any nature, relative to the water service, will be addressed to the owner and delivered to the premises referred to on such bill or notice.

705.22. Penalty for Improper Use or Private Wells.

- a) Pollution. It shall be unlawful for any person to willfully pollute or otherwise injure any water supplied by the water system.
- b) Cross-connections. Cross-connections are not permitted between the water utility system and any other source of water as set forth in Wisconsin Administrative Code.
- (c) Private Wells. All private wells which are unused, unsafe, or do not comply with appropriate Wisconsin Administrative Code must be filled-and-sealed according to the procedures of s. NR 812.26, Wisconsin Administration Code. All filling-and-sealing shall be performed by a Wisconsin licensed well driller or pump installer. Within 30 days of completion, the well filling-and-sealing report form DNR#3300-005 shall be submitted to the Director of Public Works and to the DNR.

705.23. Damage Recovery. The utility shall have the right to recover from all persons any expense incurred by said utility for the repair or replacement of any water pipe, curb stop, gate valve, hydrant, or valve box damaged in any manner by any person by the performance of any work under their control, or by any negligent act. Owners or operators of motor vehicles will be held liable for the cost of repair of any hydrant damaged by them and the utility will not be responsible for the damage due the motor vehicle by reason of such accident.

705.24. Penalties. Any person who shall violate any of the provisions of this chapter or rules or regulations of the City of Ashland; or who shall connect a service pipe without first having obtained a permit therefore; or who shall violate any provisions of the Wisconsin Statutes, Wisconsin Administrative Code, or any other materials which are incorporated by reference, shall upon conviction thereof forfeit not less than \$10 nor more than \$200 and the costs of prosecution. This, however, shall not bar the City from enforcing the connection duties set out in Section 705.19 for mandatory hookup.

705.25. Charges are a Lien on Property. All water services, charges, and special assessments shall be a lien on a lot, part of a lot, or land on which water services were supplied. All sums

which have accrued during the preceding year, and which are unpaid by the first day of October of any year, shall be certified to the City Clerk to be placed on the tax roll for collection as provided by Section 66.069 (1) of Wisconsin Statutes.

705.26. Adoption of Other Rules. There are hereby adopted all the rules and regulations of the State Plumbing and State Building Codes and the building rules of the Department of Safety and Professional Services; and the Department of Natural Resources of the State of Wisconsin, and the rules of the Public Service Commission, insofar as the same are applicable to the City of Ashland. In the event of any conflict between any statute or administrative rule of the State of Wisconsin and the provisions of this chapter, the state statute or rule shall control.

ADOPTED: 705 (1415) 9/30/1997

AMENDMENTS: 705 (1559) 2/11/2003; 705 (1689) 10/28/2008 2021-1940 2/9/2021; 705 (2022-1958) 03/29/2022; 705 (2022-1960) 05/10/2022; 705 (2022-1964) 5/31/2022

SUBJECT: Discussion and Possible Action Regarding the Definition of "Groceries" within Chapter 922 Alcohol Beverages Regulations, Ashland City Ordinances (*Clerk*)

RECOMMENDATION: As Council Determines

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Council President
City Attorney

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

The question came before the clerk regarding the definition of "groceries" as named in Chapter 922.40(c) Restrictions Related to Other Uses, Local Options, Alcohol Beverages Regulations. This chapter reads:

(c) Restrictions Related to Other Uses. No Class A or Class B intoxicating liquor or fermented malt beverage license shall be issued for any premise which is used as a laundromat; or for any premise which is not used primarily for the sale of gasoline, groceries and/or bait, as a restaurant, or for the sale of intoxicating liquor and fermented malt beverages.

Wisconsin State Statutes do not define "groceries" as relates to alcohol licenses, but referring to the [WI Tax Code 11.51](#), groceries can be determined differently depending on the context.

For example, the meaning could be *consumable products* which could then include items such as vitamins, dietary supplements and medications, candy, gum and chips, any beverage, and prepared or vended food. Also included would be auto supplies such as anti-freeze and oil, cleaning products, soaps, hygiene products and paper products, pet food, and baby foods and diapers.

If following the tax code more closely, groceries include only items that are considered tax exempt in the State of Wisconsin, which would exclude many items listed above, and only interpret most food products as "groceries".

Council is requested to set a definition for "groceries" as referenced in Chapter 922 to enable staff to determine who may be eligible for an alcohol license.

SUBJECT: Discussion and Possible Action Regarding City of Ashland Room Tax Distribution
(Administration)

RECOMMENDATION:

DEPARTMENT OF ORIGIN: Councilor Tochterman

CLEARANCES: Administrator

EXHIBITS:

1. City of Ashland Room Tax Summary 2022
2. Accommodations Tax Ordinance

**COMPLIANCE WITH STRATEGIC
PLAN:**

SUMMARY STATEMENT:

As requested by Council, I have attached information regarding room taxes in Ashland for discussion. As you will see the room tax currently generates over \$500,000 in revenue annually with the vast majority being given to the Ashland Chamber of Commerce for tourism related activities.

Background

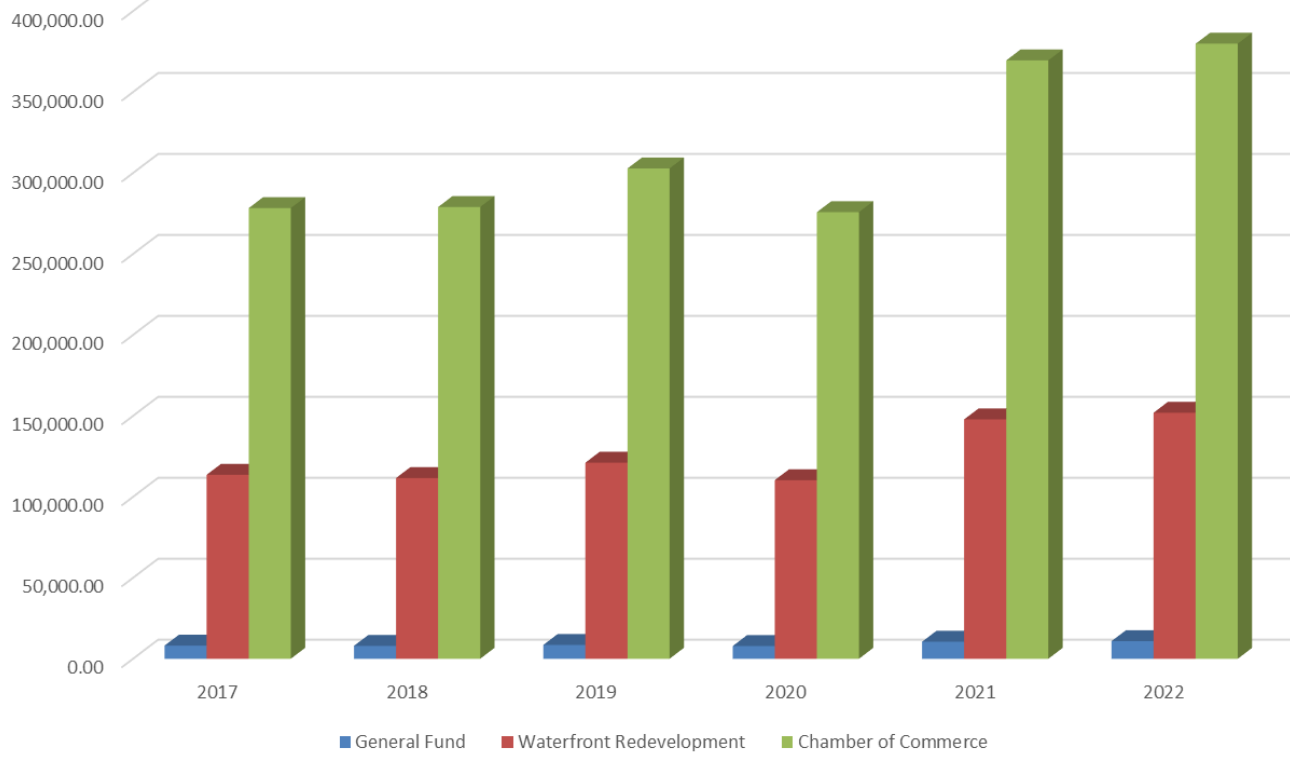
The passage of Act 55 in 2015 required municipalities, beginning January 1, 2017, to forward the 70 percent of room tax revenue required to be spent on tourism promotion and tourism development to a tourism entity or a tourism commission. Previous to the passage of the Act the City was sending approximately 65% of room tax revenue to the Chamber of Commerce, in 2017 this changed to 70% as per Act 55.

The remaining 30% of the room tax is split between the Waterfront Redevelopment Fund (28%) and General Fund Administration (2%).

Revenue

Since 2017 Room Tax revenues have increased from \$400,132 in 2017 to \$542,716 in 2022 or a 32% increase overall during this period of time. Revenue has only decreased from year to year twice since 2017 with a 9% decrease in 2020 because of the lockdowns necessitated by the COVID-19 pandemic. As stated previously the Chamber of Commerce receives 70% of the total receipts, in 2022 the Chamber this stood at \$379,901. The chart below illustrates the increases in revenue:

Room Taxes
2017-2022



CITY OF ASHLAND HOTEL/MOTEL TAX COLLECTION ANALYSIS

Distribution Percent	2.31%	32.31%		65.38%	100.00%
	General	Waterfront		Ashland	Total by
<u>Year</u>	<u>Fund-Admin</u>	<u>Development</u>	<u>City Total</u>	<u>Chamber</u>	<u>Year</u>
2006	\$ 6,047.47	\$ 84,586.13	\$ 90,633.60	\$ 171,161.91	\$ 261,795.51
2007	5,784.59	80,909.10	86,693.69	163,749.37	250,443.06
2008	5,376.70	75,203.92	80,580.62	152,176.79	232,757.41
2009	5,398.45	75,508.19	80,906.64	152,733.75	233,640.39
2010	5,717.71	82,821.91	88,539.62	167,650.68	256,190.30
2011	6,062.67	84,798.58	90,861.25	171,591.80	262,453.05
2012	6,751.38	94,431.65	101,183.03	191,084.52	292,267.55
2013	7,351.89	102,830.93	110,182.82	208,080.66	318,263.48
2014	8,123.13	113,618.32	121,741.44	229,909.18	351,650.62
2015	8,947.79	125,152.91	134,100.71	253,249.69	387,350.40
2016	<u>8,827.41</u>	<u>123,469.07</u>	<u>132,296.48</u>	<u>249,842.40</u>	<u>382,138.88</u>
11 Year Total	74,389.19	1,043,330.71	1,117,719.90	2,111,230.75	3,228,950.65
<u>ACT 55</u>	<u>2.00%</u>	<u>28.00%</u>		<u>70.00%</u>	<u>100.00%</u>
2017	8,123.13	113,618.31	121,741.44	278,390.29	400,131.73
2018	7,980.12	111,618.00	119,598.12	279,062.25	398,660.37
2019	8,569.33	121,119.77	129,689.10	302,817.93	432,507.03
2020	7,887.74	110,326.05	118,213.80	275,832.22	394,046.02
2021	10,560.19	147,842.63	158,402.82	369,606.57	528,009.39
2022	<u>10,854.32</u>	<u>151,960.54</u>	<u>162,814.86</u>	<u>379,901.36</u>	<u>542,716.22</u>
17 Year Total	128,364.02	1,799,816.01	1,928,180.04	3,996,841.37	5,925,021.40
					5,925,021.40

154 Accommodations Tax

154.01 Definitions

154.02 Tax Imposed

154.03 Tax Rate

154.04 Payments By Chamber

154.05 Chamber And Civic Center Reports

154.06 Payment Of Tax

154.07 Annual Return

154.08 Permit Application

154.09 Issuance Of Permit

154.10 Failure To Comply

154.11 Notice Of Suspension/Revocation

154.12 Liability

154.13 Determination Of Payment

154.14 Failure To File

154.15 Unpaid Taxes

154.16 Delinquent Tax Returns

154.17 Records

154.18 Confidentiality

154.01 Definitions

- (a) "Hotel" and "Motel" means 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, 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, sanitarium, or nursing homes, or by corporation or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earning of such corporations and association inures to the benefit of any private shareholder or individual.
- (b) "Gross Receipts" has the meaning as defined in Sec. 77.51 (1) (A)(B) and (C), Wis. Stats., insofar as applicable.
- (c) "Transient" means 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.

154.02 Tax Imposed

Pursuant to Sec. 66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail rooms, lodging or sites 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.

154.03 Tax Rate

The accommodations tax shall be at the rate of six and one-half (6.5%) percent of the gross receipts from such retail furnishing of rooms, lodging or sites. The tax shall not be subject to the selective sales tax imposed by Sec. 77.52 (2) (a) 1, Wis. Stats.

(a) The proceeds of the six and one-half (6.5%) percent tax shall be allocated as follows:

- (1) 32.31% of the tax proceeds shall go to the City to a special fund earmarked for waterfront development. Investment and expenditures of the funds for waterfront development are to be determined at the discretion of the Common Council.
- (2) 2.31% of the tax proceeds to the City for administration.
- (3) 65.38% of the tax proceeds to the Ashland Area Chamber of Commerce, Inc. (the "Chamber").

154.04 Payments By Chamber

Each calendar year for the next twenty-five (25) years, beginning with calendar year 1998, the Chamber shall pay \$26,000.00 of the room tax it receives to the Bay Area Civic Center, Inc. (the "Civic Center"). Each calendar year, \$25,000.00 of such amount shall be used by the Civic Center only for servicing the presently existing debt of the Civic Center and such additional debt as may be incurred to construct a women's locker room, and \$1,000.00 of such amount is to be used for maintenance of the Civic Center building. Such \$26,000.00 amount shall be paid by the Chamber to the Civic Center in four equal installments of \$6,500.00, approximately quarterly. If the accommodations tax payment to the Chamber from the City in a given quarter is less than \$6,500.00, then the Civic Center is to be paid the full amount which the Chamber receives for that quarter, with the remaining balance of the \$6,500.00 due to the Civic Center for that quarter to be paid from the next quarterly accommodation tax payment which the Chamber receives. Any accommodations tax payments which the Chamber receives from the City which is not paid to the Civic Center shall be used by the Chamber for the promotion of the hospitality and tourism businesses.

154.05 Chamber And Civic Center Reports

On or before September 1 of every year and of any other reasonable time as required by the City, the Chamber and Civic Center shall provide reports and document any evidence that the tax proceeds are being used for the purposes set forth in sec. 154.04, above.

154.06 Payment Of Tax

This section shall be administered by the City Treasurer. The tax imposed is due and payable within thirty (30) days of the end of each calendar quarter. A return shall be filed with the Treasurer, by those furnished at retail such room, lodging or sites with the City on or before the same date on which such tax is due and payable upon a form approved by the City Treasurer. Every person required to file such quarterly returns shall file an annual calendar year return. Such annual return shall be filed within thirty (30) days of the close of each calendar year.

154.07 Annual Return

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 Treasurer requires. The 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.

154.08 Permit Application

Every person furnishing rooms, lodging or sites under sec. 154.01(a) shall file with the Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Treasurer. At the time of making an application, the applicant shall pay the Treasurer a fee as set forth in the City's Comprehensive Fee Schedule.

154.09 Issuance Of Permit

Upon compliance by the applicant with all applicable provisions of this Chapter, the Treasurer shall grant and issue a permit to each hotel. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

154.10 Failure To Comply

When a person fails to comply with this section, the Treasurer may, upon ten (10) days notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person under this ordinance.

154.11 Notice Of Suspension/Revocation

The Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The Treasurer shall not issue a new permit after the revocation of a permit until said person complies with the provision of this section. A fee as set forth in the City's Comprehensive Fee Schedule shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

154.12 Liability

If any person liable for any amount of tax under this section sells out his business or stock of goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this ordinance.

154.13 Determination Of Payment

The Treasurer may, by office or field audit, determine the tax required to be paid to the municipality or the refund due to any person under this section. 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 Treasurer's possession.

154.14 Failure To File

If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts. Such estimates shall be made for the period for which such person failed to make a return. On the basis of this estimate, the 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.

154.15 Unpaid Taxes

All unpaid taxes under this section shall bear interest at the rate of ten percent (10%) per annum from the due date of the return until paid.

154.16 Delinquent Tax Returns

Delinquent tax returns shall be subject to a ten and no/100 dollars (\$10.00) late filing fee. In addition, if due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or file a false or fraudulent return with the intent

in either case to defeat or evade the tax imposed by this section, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.

154.17 Records

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 Treasurer requires.

154.18 Confidentiality

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

- (a) The person who filed the return.
- (b) Officers, or agents of the City as may be necessary to enforce collection.
- (c) Any person who is subject to the tax imposed by this section who fails to obtain a permit as required by this Chapter or who fails or refused to permit the inspection of his state sales tax records by the Treasurer after such inspection has been duly requested by the Treasurer, or who fails to file a return as provided in this section, or who violates any other provision of this section, shall be subject to a forfeiture not to exceed two hundred and no/100 dollars (\$200.00). Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense.

SUBJECT: Discussion and Possible Action Regarding Pedestrian Safety Crosswalk in the City of Ashland (*Councilor Ortman*)

RECOMMENDATION: Discussion and Possible Action

DEPARTMENT OF ORIGIN: Councilor Ortman

CLEARANCES: Council President

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN: Safe Passage: Increase safe passage for pedestrians at high traffic areas in the community.

SUMMARY STATEMENT:

Councilor Ortman has received citizen concerns regarding crossing, either by foot or bicycle, at high traffic areas in the community such as at the 5th Street Corridor crossing on Ellis Avenue, and crosswalks at Wal-Mart and Sanborn Avenue Kwik Trip on USH 2. Ortman wishes to visit what the City's limitations may be to ensuring the safety of its citizens.