

CHAPTER 3

FINANCIAL PROCEDURES

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- (1) AGGREGATE TAX STATED ON ROLLS. Pursuant to Sec. 70.65(2), Wis. Statutes, the City Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.
- (2) RATES STAMPED ON RECEIPTS. Pursuant to Sec. 74.08(1), Wis. Statutes, in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the City Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes.

3.02 DUPLICATED TREASURER'S BOND ELIMINATED.

- (1) BOND ELIMINATED. The City elects not to give bond on the City Treasurer provided for by Sec. 70.67(1), Wis. Statutes.
- (2) CITY LIABLE FOR DEFAULT OF TREASURER. Pursuant to Sec. 70.67(2), Wis. Statutes, the City shall be obligated to pay, in case the City Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY.

- (1) CLAIMS TO BE CERTIFIED. Prior to submission of any account, demand or claim to the Common Council for approval of payment, the City Clerk shall refer each account, demand or claim to the appropriate committee chairman for approval, who shall certify, by indicating his approval of each claim, that the following conditions have been complied with:
 - (a) The funds are available therefore pursuant to the budget.
 - (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
 - (c) That the claim is accurate in amount and properly charge against the treasury.
- (2) CHAIRMEN'S REPORT. The Committee chairmen shall report to the Common Council, the allowance or disapproval of each account demand or claim. Upon approval of such report by the Common Council, the accounts, demands and claims contained therein shall be allowed or disapproved, as the case may be.
- (3) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of City officers and employees shall be verified with the property union contract,

department head, or committee chairman and filed with the City Clerk in time for payment on the regular pay day.

3.04 FISCAL YEAR. The calendar year shall be the fiscal year.

3.05 BUDGET.

- (1) **MAYORAL DIRECTIVE.** The Mayor shall provide budget directives and financial objectives as they relate to the annual budget and the overall operation of the City. The Mayor shall provide these directives and objectives to the Common Council by March 1st of each year.
- (2) **DEPARTMENTAL ESTIMATES.** On or before July 15th of each year, each department or committee shall file with the City Administrator, on forms provided, a detailed program budget to include prior year actual, current year estimates and ensuing year proposal amounts. Such document will include various narratives relating to proposals from each department or committee as well as capital outlay requests. Following receipt of departmental requests, the City Administrator shall compile the information and present the proposed budget document to the Mayor and Finance Committee by September 1st of each year.
- (3) The Mayor and Finance Committee will review the proposed budget and by October 1st of each year shall submit to the Common Council a proposed budget which will be the financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
 - (a) The estimated cost of providing services in the City.
 - (b) All anticipated revenues of the City from sources other than general property taxes.
 - (c) The amount of money required to be raised from general property tax.
 - (d) Such other information as may be required by State Law.
- (4) The Common Council, following a review of the budget shall authorize the proposed budget to be published and shall hold a public hearing on the budget as required by law. Following the public hearing the proposed budget may be changed or amended and shall take the same course in the Council as ordinances.

3.06 TRANSFERS OF APPROPRIATIONS.

- (1) Upon written recommendation of the Finance Committee, the Common Council may at any time by a 2/3 vote of the entire membership, transfer any position of any unencumbered balance of an appropriation to any other propose or object. Notice of such transfer shall be given by publication within 15 days thereafter in the official City newspaper.

- (2) An individual department or committee can make inter-departmental transfer of up to \$1,000.00. These transfers must be noted in the appropriate committee minutes. Any inter-departmental transfer of funds must be approved by a 2/3 vote of the Council if in excess of \$1,000.00.
- (3) Any funds which are not part of the annual budget or funds in a segregated account to be administered by a specific department or committee, or segregated accounts for a specific purpose cannot be spent without the recommendation of the appropriate committee and approved by a 2/3 vote of the Council.
- (4) In order for a segregated account to be exempt from Section 3.06(3), that account must have been granted an exemption status by a 2/3 vote of the Council.

3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.

No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Sec. 3.06 of this Chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.08 PUBLIC RECORDS.

(1) DEFINITIONS.

- (a) "Authority" means any of the following City entities having custody of a City record: an office, elected official, agency, board, commission, council, department or public body corporate and politic created by constitution, law, ordinance rule or order; or a formally constituted sub-unit of the foregoing.
- (b) "Custodian" means that officer, department head, division head, or employee of the City designated under sub. (3) or otherwise responsible by law and/or custom to keep and preserve and City records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this section to respond to requests for access to such records.
- (c) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical for a characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps charts, photographs, films, records, tapes (including computer tapes), and computer printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and

have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) DUTY TO MAINTAIN RECORDS.

- (a) Except as provided under sub. (7), each officer and employee of the City shall keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.
- (b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefor to the officer of employees, who shall file said receipt with the City Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

(3) LEGAL CUSTODIAN(S).

- (a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee and/or agent of his or her staff to act as the legal custodian.
- (b) Unless otherwise prohibited by law, the City Clerk or the Clerk's designee shall act as legal custodian for the Common Council and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Common Council.
- (c) For every authority not specified in subs. (a) or (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee and/or agent of his or her staff to act as the legal custodian.
- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or the absence of his or her designee. Alternative (a) the City Clerk, or in his or her absence or disability or in case of vacancy, the Deputy Clerk is hereby designated the legal custodian of all City records.
- (e) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under subchapter II of Chapter 19, Statutes, and this section. The designation of legal custodian does not affect the powers and duties of an authority under this section.

(4) PUBLIC ACCESS TO RECORDS.

- (a) Except as provided in sub. (6), any person has a right to inspect a record and to make or receive a copy of any record as provided in Section 19.35(1), Statutes.
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least 48 hours advance notice of intent to inspect or copy; or two consecutive hours per week shall be established during which access to the records will be permitted upon 24 hours advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to City employees to inspect, copy or abstract a record.
- (e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- (f) A requester shall be charged a fee to defray the cost of locating and copying records as follows:
 - 1. The cost of photocopying shall be 10 cents per page. Said cost has been calculated not to exceed the actual, necessary and direct cost of reproduction.
 - 2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - 3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio or video tapes, shall be charged.
 - 4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - 5. There shall be no charge for locating a record unless the actual cost therefor exceed \$50.00, in which case the actual cost shall be determined by the legal custodian and billed to the requester.
 - 6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment, if such estimate exceeds \$5.00.
 - 7. Elected and appointed officials of the City of Algoma shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
 - 8. The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines the waiver or reduction of the fee is in the public interest.
- (g) Pursuant to Section 19.34, Statutes, and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a

description of its organization and the established times and places at which the legal custodian from whom,, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This section does not apply to members of the Common Council.

(5) ACCESS PROCEDURE.

- (a) A request to inspect or copy a record shall be made to legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Section 19.37 Statutes. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under sub. (4)(f) 6. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- (b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor. If the legal custodian, after conferring with the City Attorney, determines that written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.
- (c) A request for a record may be denied as provided in sub. (6). If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under Section 19.37 (1), Statutes, or upon application to the attorney general or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS.

- (a) As provided by Section 19.36, Statutes, the following records are exempt for inspection under this section:
 - 1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
 - 2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;

3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection; and
 4. A record or any portion of a record containing information qualifying as a common law trade secret.
- (b) As provided by Section 43.30, Statutes, public library circulation records are exempt from inspection under this section.
- (c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the City Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
1. Records obtained under official pledges of confidentiality which are necessary and given in order to obtain the information contained in them.
 2. Records of current deliberations after a quasi-judicial hearing.
 3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any city officer or employee, or the investigation of charges against a city officer or employee, unless such officer or employee consents to such disclosure.
 4. Records concerning current strategy for crime detection or prevention.
 5. Records of current deliberations or negotiations on the purchase of City property, investing of City funds, or other City business whenever competitive or bargaining reasons require nondisclosure.
 6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
 7. Communications between legal counsel for the City and any officer, agent or employee of the City, when advice is being rendered concerning strategy with respect to current litigation in which the City or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under Section 905.03, Statutes, and all communication pursuant or indicant of Wisconsin Statutes 19.84 and exemptions found in Wisconsin Statutes 19.85.
- (d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the City attorney prior to releasing any such record and shall follow the guidance of the City attorney when separating out the exempt material. If in the judgement of the custodian and the City attorney there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) DESTRUCTION OF RECORDS.

(a) City officers may destroy the following non-utility financial records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the bureaus of municipal audit or an auditor licensed under chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt or any sum involved in the particular transaction, unless a shorter period has been fixed by the state public records board pursuant to Section 16.61(3)(e), and then after such shorter period:

1. Bank statements, deposit books, slips and stubs
2. Bonds and coupons after maturity
3. Cancelled checks, duplicates and check stubs
4. License and permit applications, stub and duplicates
5. Payrolls and other time and employment records of personnel included under Wisconsin Retirement Plan.
6. Receipt funds
7. Special assessment records
8. Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto

(b) City officers may destroy the following utility records of which they are legal custodians and which are considered obsolete after completion of any required audit by the bureau of municipal audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, subject to state public service commission regulations, but not less than seven years after the record was effective unless a shorter period has been fixed by the state public records board pursuant to Section 16.61(3)(e), Statutes, and then after such a shorter period, except that water stubs, receipts of current billings and customer's ledgers may be destroyed after two years:

1. Water, sewer, electrical stubs and receipts or current billings
2. Customer's ledgers
3. Vouchers and supporting documents pertaining to charges not included in plant accounts
4. Other utility records after 7 years with the written approval of the State Public Service Commission

(c) City officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than seven years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the state public records board pursuant to Section 16.61(3)(e), Statutes, and then after such a shorter period:

1. Assessment rolls and related records, including Board of Review minutes.
2. Contracts and papers relating thereto
3. Correspondence and communications
4. Financial reports other than annual financial reports
5. Insurance policies
6. Justice dockets

7. Oaths of Office
8. Reports of Boards, Commissions, Committees and official duplicated in the official minutes.
9. Resolutions and petitions
10. Voter record cards.

- (d) Unless notice is waived by the state historical society at least 60 days notice shall be given the state historical society prior to the destruction of any record as proved by Section 19.21(4)(a), Statutes.
- (e) Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than 90 days after the minutes of the meeting have been approved and published if the purpose of the recording was to make minutes of the meeting.
- (f) Wisconsin Municipal Records Manual is adopted as a guide of the destruction of public records.

(8) **PRESERVATION THROUGH MICROFILM.** Any City officer, or the director of any department or division of City government may, subject to the approval of the Common Council keep and preserve records in his or her possession by means of microfilm or other photographic reproduction set forth in Section 16.61(7)(a) and (b), Statutes, and shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of state law and subs. (4) through (6) of the Ordinance.

(9) **SEVERABILITY.** The provisions of this ordinance are severable. If a section, subsection, paragraph, sentence, clause or phrase shall be adjudged by a court of competent jurisdiction to be invalid, the decision shall not effect the validity of this ordinance.

3.09 FASCIMILE SIGNATURES. The Mayor and the City Clerk may affix their facsimile signatures in lieu of their personal signatures on all orders, checks, drafts and other checks and receipts of the City pursuant to Section 66.042 (3), Wisconsin Statutes.

3.10 ACCOMMODATION TAX

(1) **DEFINITIONS.**

- (a) "Sites" mean a campground pad or location for which the public may obtain accommodations for a consideration, including without limitation such establishments as public and private owned campgrounds except accommodation rented for a continuous period of more than 120 days and accommodations furnished by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

(b) "Hotel or 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, private homes, bed and breakfast, and cabins 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 month and accommodations furnished by any hospital, sanitarium, or nursing home or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

(c) "Gross Receipts" has the meaning of revenue from rentals as defined in (a) and (b) above.

(d) "Transient" means any person residing for a continuous period of less than one month as defined in Section (b) above or a continuous period of less than 120 days as defined in Section (a) above.

(2) Pursuant to WIS STATS 66.0615 a 6% tax is hereby imposed in the City of Algoma on the privilege and service of furnishing all 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 accommodation. Such tax shall not be subject to the selective sales tax imposed by WIS STATS 77.52(2)(a)1. The proceeds of such tax collected shall be appropriated by the City of Algoma as follows: (1) 85% to the Algoma Area Chamber of Commerce to be administered by the Tourism and Promotions sub-committee. In allocating the funds, the sub-committee will maintain a reasonable balance between marketing/promotion activities and attraction development. (2) 15% to be retained by the City of Algoma to be used for Community Development. The Tourism and Promotion sub-committee members shall be residents of the City of Algoma or be an owner or general manager of a business within the City of Algoma. The sub-committee shall consist of the following members:

- Two (2) Motel/Hotel/Campground Owners or General Manager
- One (1) Restaurant Owner or General Manager
- One (1) Retail Owner or General Manager
- One (1) Representative from Main Street (CIA)
- One (1) Representative from the Chamber of Commerce
- One (1) Representative from the City of Algoma Community Development Committee

Initial members will be selected by the participating group or organization being represented on the sub-committee. Appointments to the sub-committee following initial expiration will be made by the Chamber of Commerce Board for the restaurant, retail and Chamber representatives; by the Algoma Tourism and Promotion Association for the motel/hotel/campground representatives; by the Main Street Board for the Main Street representative; and by the Community Development Committee for the City representative.

Initial terms of the members of the sub-committee shall commence on April 1, 2003 and expire on December 31 of the respective year. Terms shall be as follows:

- 3 Year Term - April 1, 2003 to December 31, 2005
Motel/Hotel/Campground Owner or General Manager
Retail Owner or General Manager
- 2 Year Term - April 1, 2003 to December 31, 2004
Motel/Hotel/Campground Owner or General Manager
Restaurant Owner or General Manager
- 1 Year Term - April 1, 2003 to December 31, 2003
Community Development Committee Representative
Chamber Representative
Main Street Representative

All terms following the initial expiration of each term shall be for 3 years. No member of the sub-committee shall serve two consecutive terms except the initial appointees as Chamber representative, Main Street representative and Community Development Committee representative, who may serve a three year term immediately after their initial term. Appointment to the sub-committee shall be rescinded if a member's business is closed or sold to a new owner. Remainder of term shall be filled by a representative appointed by the appropriate board or committee.

- (3) This section shall be administered by the City Treasurer. The tax imposed is due and payable within thirty days (30) of the end of each calendar quarter. A return shall be filed with the Treasurer by those furnishing at retail such rooms, lodging or sites within the City on or before the same date on which such tax is due and payable upon a form approved by the City. Every person required to file such quarterly return shall file an annual calendar year return. Such annual return shall be filed within thirty days (3) of the close of each calendar year. The annual return shall summarize 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 month from the filing date.
- (4) Every person furnishing rooms, lodging or sites under sub-section (2) shall annually file with the Treasurer a registration form for each place of business. All registrations shall be made upon a form prescribed by the Treasurer.
- (5) If any person liable for any amount of tax under this section sells out the business or stock of goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this ordinance.
- (6) 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 with the Treasurer's possession.

- (7) If any person fails to file a return as required by this section the Treasurer shall make an estimate of the amount based on previous years room taxes collected for the same calendar quarter. On the basis of the 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 five percent (5%) thereof.
- (8) All unpaid taxes under this section shall bear interest at the rate of twelve (12) percent per annum from the due date of the return until paid.
- (9) Delinquent tax returns shall be subject to a twenty (20) dollar late filing fee. In addition if due to negligence no return is filed or a return if filed late the entire tax finally determined shall be subject to a penalty of five (5) percent per month or fraction of the month the return is late, not to exceed a total of twenty five (25) percent. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of Twenty-five (25) percent shall be added to the tax required to be paid, exclusive of interest and other penalties.
- (10) 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 for a period of seven (7) years.
- (11) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on 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.
- (12) Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of 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 Twenty (20) dollars. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense.
- (13) The Tourism and Promotion sub-committee shall provide a detailed annual report disclosing how the Accommodation Tax funds were expended. The sub-committee will also annually recommend the percentage to be charged for accommodation tax. Said report and recommendation shall be submitted to the Common Council on or before April 1st of each year.
- (14) SEPARABILITY AND CONFLICT.
 - (a) If any section, subsection, paragraph, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

- (b) All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed.