

**CHAPTER 304
FINANCE**

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304-1. Duties of Comptroller. 1. It shall be the duty of the comptroller to exercise control over the financial concerns of the city and to prescribe the forms for the methods of keeping and rendering all city accounts.

2. The city comptroller shall, on January 25th of each year, adjust and close all the city's accounts for the year ending on the 31st day of December of the preceding calendar year, and submit to the common council with his annual report a copy of the trial balance of his books at said date.

3. He shall, on or before January 24th of each year, audit and charge the proper funds with all bills of the previous calendar year which

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may be submitted to him and it is made the duty of each and every officer, clerk and employe of the city to procure and present to the city comptroller all claims of any nature for the previous calendar year appertaining to his department or office, and also all credits which may be due any of the funds of the city.

4. He shall keep separate and distinct accounts of all funds held in trust and certificates issued by the city, and separate and distinct accounts for the purposes for which bonds are issued, and distinct and properly classified accounts of all the city's business.

5. The city comptroller shall submit a written annual report to the common council analyzing delinquent outstanding debt.

304-3. Adjustment of City Claims. 1. CANCELLATION, ETC.

a. Any department which is required to demand or obtain payment of a claim or an account in favor of the city and against any person, firm, corporation or association, upon receipt of advice of the city attorney that such claim or account cannot be collected in whole or in part, or that the enforcement of the collection of such claim or account would be reasonably improbable, or may lead to expense to the city in excess of that which the city may recover through litigation, the head of such department or duly authorized representative may certify to the comptroller on forms which he or she shall provide as to the noncollectibility of such claim or account, or part of such claim or account, said certification to be approved by the city attorney prior to the submission to the city comptroller, and the comptroller shall thereupon issue a written order either cancelling or adjusting such claim or account, as the case may be, on the books or records of the comptroller's department; provided, however, that the amount of the cancellation or adjustment shall not exceed the sum of \$5,000. On all cancellations or adjustments in excess of \$5,000, except as otherwise provided herein, common council action approving the cancellation or adjustment is required before they may be recorded on the books or records of the comptroller's office.

b. Notwithstanding the provisions of par. a, the city attorney, with the advice of the city comptroller, may, from time to time, establish a de minimus amount whereby the balance remaining on an invoice after payment, or an amount received on an invoice greater than the amount due, or amounts remaining uncollected as a result of an approved settlement, may be automatically adjusted without further approval or review through either an automated or manual

process. The related short or over adjustment will be applied to a city account as deemed appropriate by the city comptroller.

c. The head of a department may certify to the comptroller that a claim or account has been issued in error or improperly billed for purpose of cancellation or adjustment of the claim, provided the comptroller is advised that where the claim or account was improperly billed it has been rebilled properly with the further proviso that it is unnecessary to secure the approval of the city attorney. This cancellation or adjustment shall have no limitation as to amount.

2. **COMPTROLLER TO PREPARE FORMS.** The comptroller shall prepare all forms used by departments in complying with sub. 1 and shall prepare and order the cancellation or adjustment of such claim or account. He shall furnish to the city attorney and the head of the department seeking the cancellation or adjustment of such claim or account, a copy of said order.

3. **REPORT TO COUNCIL.** The comptroller shall submit to the common council, on or before March 31, an annual report listing all cancellations or adjustments as certified to the office of the comptroller by any department of the city

304-5. Liability Insurance. 1. ADMINISTERED BY COMPTROLLER.

The office of comptroller is charged with the responsibility of supervising and controlling the purchase of insurance to cover the city's liability for acts growing out of municipal operations and also such coverage which shall generally apply to the insurance of city property. The authority vested in the office of comptroller with respect to such supervision and control over the insurance program shall not include health or hospital insurance, social security insurance, workmen's compensation insurance, group life insurance, title insurance or temporary insurance on property purchased by the city and being managed by the department of city development, it being the intention that all other fields of insurance purchased by the city shall come under the supervision and control of the office of comptroller.

2. **COMMON COUNCIL CONTROL.** All insurance purchased under the provisions of this section, with the exception of insurance available from the state insurance fund, as provided for in chs. 604 and 605, Wis. Stats., shall be purchased through the central board of purchases on specifications furnished by the office of the city comptroller, and the insurance consultant if necessary, unless the common council authorizes by resolution another procedure for a specific purchase; provided that the following types of purchases of insurance shall be the only types of

purchases which shall require authorization by the common council

a. All new coverage, and all new types of coverages.

b. Increased limits of coverage which results in an increase in annual premium of over \$400, or 3 year premium of over \$1,000.

3. RULES AND REGULATIONS. The office of comptroller may adopt such rules and regulations with respect to its authority under this section as it deems appropriate, but such rules and regulations shall not become effective until they have been approved by the committee on judiciary-legislation of the common council and by resolution of the common council, and upon such approval, filed with the city clerk.

4. INSURANCE COUNSELOR. With the approval of the common council, the office of comptroller may retain an insurance consultant, which insurance consultant, however, shall not be in the business of buying or selling insurance. Payment of the fees of such consultant shall be paid out of such funds as the common council may direct.

5. REGISTRY OF INSURANCE. The office of comptroller shall keep a record showing all current insurance coverage for the city of Milwaukee, which records shall be available for public inspection during regular office hours. Such record shall show the name and address of the company providing such coverage, the local agency handling the account, and the amount of coverage provided for under such policy. All insurance policies purchased under this section shall be kept in the office of the comptroller.

6. REPORTING OF COVERAGE. The office of the city comptroller shall annually report to the common council on all current insurance coverage of the city of Milwaukee.

304-6. Investment of City Pooled Funds. 1.

DEFINITIONS. In this section:

a. "Local government investment pool" means the fund defined in s. 25.50, Wis. Stats.

b. "Pooled funds" means all unrestricted city funds. Pooled funds shall not include debt service funds, funds in the public debt amortization fund or any restricted funds, but shall include the following:

b-1. General funds that are not immediately needed to pay for obligations of the city.

b-2. Enterprise funds, including funds of the Milwaukee water works or of the sewer maintenance fund.

b-3. Proceeds from revenue anticipation note borrowing.

b-4. School operations, school construction and school extension funds.

c. "Total return" means the capital gains or losses on the portfolio and the net income of the portfolio.

2. INTENT. It is the intent of the city to use debt to enable all available pooled funds, to the maximum extent practicable, to be placed in investments other than the state of Wisconsin local government investment pool, to reduce the impact of liquidity needs on investment options, and to enhance investment performance relative to that available through the local government investment pool and bank deposits.

3. INVESTMENT AUTHORITY. Pursuant to s. 18.01 of the charter, the common council vests the authority to invest pooled funds with the city treasurer, subject to the following conditions.

a. All investments shall be in compliance with the restrictions established by s. 66.0603, Wis. Stats.

b. The city comptroller shall issue debt authorized through the public debt commission and in consultation with the city treasurer concerning the city's cash flow and the need for available funds to pay for obligations of the city.

c. The city treasurer shall provide the city comptroller's office with timely access to all information and systems relating to funds on hand in the city treasury necessary to facilitate the issuance of debt when required to assure adequate cash liquidity.

d. The city comptroller shall submit to the city treasurer the debt costs for the prior year associated with the investment of pooled funds' impact on the city's cash flow and the need for immediately available funds no later than February 15 of each year.

4. INVESTMENTS. Pursuant to s. 66.0603 (2), Wis. Stats., the city treasurer may contract for the investment of funds not immediately needed to pay for obligations of the city with a company authorized to transact business in this state, subject to the following conditions:

a. The financial institution is authorized to exercise trust powers under s. 221.0316 or ch. 223, Wis. Stats., or as delegated under s. 34.01 (1), Wis. Stats.

b. The common council shall review annually the performance of the bank or trust company with which funds are invested.

5. COMMON COUNCIL REVIEW. The common council shall annually review the performance of the city treasurer concerning the investment of pooled funds. The review shall

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include, but need not be limited to, the following information:

- a. Net Income on the portfolio.
- b. Total return on the portfolio.
- c. A comparison of investment results for pooled funds with the return for the preceding year earned by the local government investment pool.
- d. The annual costs associated with issuing debt concerning the city's cash flow and the need for available funds to pay for obligations of the city.
- e. Compliance with the restrictions set forth under s. 66.0603, Wis. Stats.

304-7. Claims Against the City.

1. AUTHORITY. In furtherance of the city policy of providing prompt, efficient, fair and equitable evaluation and disposition of claims against it, the city attorney is authorized to investigate and make settlement of claims not in excess of \$5,000, hereafter referred to as small claims; and to investigate and make settlement of claims in excess of \$5,000 for a sum not in excess of \$5,000; and to investigate and negotiate settlement of motor vehicle liability claims.

2. STANDARDS AND PROCEDURE.

a. Motor vehicle claims and small claims against the city of Milwaukee shall be received by the office of the city clerk and forwarded to the office of the city attorney.

b. Upon receipt of a claim, the office of the city attorney shall review the claim.

c. An investigator shall investigate the claim fully to ascertain all relevant facts bearing upon the claim. All payments in settlement of claims shall be approved by the city attorney.

d. In those cases where the office of the city attorney recommends disallowance, the claimant shall be so informed by the city attorney. In those cases where the office of the city attorney recommends settlement, he shall reach a determination with the claimant as to the reasonable settlement of the claim.

e. The office of the city attorney shall prepare a payment certification incorporating the designated attorney's signed statement of facts warranting payment and forward it to the office of the comptroller. The comptroller shall prepare the necessary payment check to the claimant and forward the same to the city attorney's office which shall obtain from the claimant an executed release before the check is released to the claimant.

f. The office of the city attorney shall submit to the common council semiannual reports as to the settlement of claims during the preceding period, as well as other reports as may be

requested by the common council. Copies of the reports shall be made available to other city departments or officials upon request.

3. RIGHT OF REVIEW. Any claimant who feels aggrieved by the disallowance of his claim or is unable to come to agreement with the office of the city attorney as to the settlement of the claim has 21 days in which to communicate with the common council setting forth his grievance. The committee on judiciary-legislation of the common council shall then hold hearings with respect to such grievances and shall report its recommendations to the common council.

304-9. Payment of Bills. 1. FORMS OF BILLS.

All bills, except bills for reimbursement of legislative expenses as provided for in s. 304-11, presented to said city for payment shall be made in a manner and on forms as prescribed by the city comptroller.

2. AUDIT OF BILLS BY COMPTROLLER. All bills, except bills for reimbursement of legislative expenses as provided for in s. 304-11, so made out shall be presented to the city comptroller for audit, and he shall examine the same, together with the contract, or law or other authority under which payment of such bill is claimed, and he shall further determine if such claimant is indebted to the city of Milwaukee or any of its agencies, and if so, such indebtedness shall first be deducted when the balance is in claimant's favor; and if he finds such bill correct and properly payable by the city under the contract, or law or other authority under which payment thereof is claimed, he shall approve such bill for payment. If he shall find that a different sum from that claimed in the bill is so payable, he shall approve such bill for payment at the sum he so finds to be properly payable by the city, and if he finds that no part of such bill as presented is properly payable by the city, he shall refuse to approve the same for payment.

3. PAYMENT OF BILLS. After approval of the original bill, the city comptroller shall determine if funds are available in the general fund. Bank checks may be drawn for the payment of such bills by the proper city officers, namely, the city comptroller and the city treasurer. All other procedures applicable shall be provided for in the city charter. The procedure outlined herein shall not be applicable to bills for reimbursement of legislative expenses as provided for in s. 304-11.

304-11. Travel Expenses With Respect to Legislative Activities. 1. TRAVEL.

The legislative activities of the city of Milwaukee, either before the

state legislature or the congress, are deemed authorized for travel for which actual and necessary expenses may be incurred and reimbursement made as stated in this section

2. AUTHORIZATION. The legislative counsel for the city of Milwaukee is authorized to carry on and engage in the name of the city of Milwaukee in activities of such type and in such place as he deems appropriate in carrying out the duties assigned to him by the common council, the mayor and by prior and future resolutions; and he is further authorized to engage in the name of the city accommodations that are deemed necessary to carry out his duties.

3. APPROVAL. Persons authorized by the common council, the judiciary-legislation committee, and members of the city attorney's staff authorized by the city attorney are authorized to carry on such legislative activities as may be required of them and in their line of duty.

4. REIMBURSEMENT. In carrying out their respective duties the persons referred to in this section and as otherwise authorized by the common council shall be permitted and authorized to incur expenses for transportation of their choice, hotel, taxi, telephone, telegrams, meals, tips, and all other necessary miscellaneous items, and they shall be reimbursed for all such expenses upon direction of the judiciary-legislation committee.

5. AUDIT. The audit of such items of expense relating to legislative activities, as referred to, shall be the responsibility of either the city clerk, or the chairman of the judiciary-legislation committee of the common council, as determined by that committee.

6. SEPARATE ACCOUNT. The chairman of the committee on judiciary-legislation is authorized to maintain a separate bank account in a public depository in the city of Milwaukee for the purpose of reimbursing the travel and other expenses of persons authorized under this section to attend legislative sessions, appear before legislative committees, and to transact other legislative matters, following receipt from such person of an itemized statement of expenses submitted in accordance with this section. The chairman of the committee on judiciary-legislation is also authorized to issue a check to such person in the amount of such travel or other expenses drawn upon such bank account.

304-13. Expense Vouchers for Common Council President and Mayor. The allowances provided in the municipal budget to the common council president and the mayor because of expenses which devolve in the performance of the duties of their offices shall be paid by means of

vouchers throughout the budget year, and the vouchers shall be processed by the comptroller in the manner set forth in s. 304-9-2. The comptroller may prescribe guidelines for preparation of vouchers requesting payment of expenses from the allowances.

304-15. Pay Roll Approval. **1. AUDITED.** It shall be the duty of the heads or head of every department of the city of Milwaukee, by whatever name known, to file with the city comptroller pay rolls as a basis for the disbursement of all funds appropriated for salaries and wages for all the officers and employes of the city in his or their department, which pay roll shall be drawn up and certified to in the form and manner prescribed by the city comptroller. All such pay rolls shall be audited and countersigned by the city comptroller who shall charge the appropriate funds in accordance with departmental or tabulated schedules, and who shall thereafter file the pay roll reports.

2. SPECIAL APPROVAL. It is further provided, however, that in case of all help employed by any of the said departments, where no salary is fixed by law, ordinance or resolution, that such payroll, before being paid, shall be approved by the proper committee of the common council, who shall endorse their approval thereon.

304-17. Salary Checks, Unclaimed. In case any person mentioned in any of the said payrolls shall not appear within 30 days for payment of the amount due him, as appears by said pay roll, the treasurer shall pay such amount into the treasury to the credit of the fund to which it is charged, and in case any such person should afterwards appear at any time within 6 years from the date of said payroll, such amount may be paid him by a city order, issued as required by law.

304-18. Unclaimed Principal and Interest on Bearer Debt. If funds deposited to the city's debt service account for the payment of city bearer debt obligations remain unclaimed for a period of 6 years following the debt maturity date, such funds shall be transferred by the comptroller to the city's general fund.

304-19. Witness Fees Paid to City Employes. Any and all witness fees due or paid to any official or employe of the city of Milwaukee for attendance or testifying in any action or proceeding where the information or knowledge testified to or sought to be elicited has been acquired by said official or employe in the performance of his or her official duty or employment, and when such official or

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employe receives wages or salary from the city of Milwaukee for the time spent in such attendance shall be immediately paid over by such official or employe to the city treasurer. All such witness fees received by the city treasurer shall be credited to the general city fund. The provisions of this section shall not apply to any member or employe of the police department.

304-21. Approval of Contracts by City Attorney. No agreement, contract or instrument whatsoever shall be approved by the common council, nor shall be executed by officers of the city or by any other person authorized by the common council to execute agreements, contracts or instruments for the city, the subject matter of which involves any transfer of property whatsoever or any purchase of property whatsoever, in which the consideration exceeds \$25,000 or in which the consideration can reasonably be interpreted to exceed a value of \$25,000, unless the city attorney's office has first approved the provisions of said agreement, contract or instrument and said fact appears in writing on the face of such document. This section is not intended to eliminate the necessity of obtaining approval, however, from the city attorney in all other instances where such approval is required under any other statute, ordinance, including charter ordinances, or resolution of the common council. Failure to comply with this provision shall render such agreement, contract or other instrument void and persons transacting business with the city are given notice of such fact.

304-23. Outside Attorney or Law Firm. No attorney or law firm outside of the city attorney's permanent staff shall be retained by or on behalf of the city without first obtaining authorization therefor from the common council. Every such engagement shall be pursuant to a written agreement, the terms of which shall include a covenant prohibiting such outside attorney from undertaking representation of any person in connection with any claim, proceeding, lawsuit or other matter against the city during the period in which such outside attorney or law firm is engaged by or on behalf of the city.

304-24. Contributions Received by the City.

1. DEFINITIONS. In this section: a. "Contribution" means a gift of cash or other assets from any person to the city or any city department or employe to be expended for a specified municipal purpose, activity or facility. A grant from a governmental, commercial or nonprofit entity shall not constitute a contribution.

b. "Person" means any individual, firm, partnership, trustee, agent, association, corporation, company, governmental agency, club or organization of any kind.

2. GENERAL POLICY STATEMENT. All contributions received will be combined with other city deposits, and interest earnings on these funds will be included as general city revenue unless otherwise specified by the common council in its acceptance of a contribution. As required by the Wisconsin statutes, one-third of the interest earnings shall be deposited in the public debt amortization fund. Donors shall be notified of this statutory requirement.

3. SPECIAL PURPOSE ACCOUNT. The annual city budget shall include a special purpose account known as the "contribution fund." An annual budget for this account shall be developed in accordance with ch. 65, Wis. Stats. No transfers shall be made from the contribution fund without prior approval of the common council.

4. DEPOSIT OF CONTRIBUTIONS. All contributions to the city, city departments or city employes shall be either accepted or rejected by the common council. Accepted contributions shall be deposited in accordance with the following:

a. Contributions shall be deposited with the city treasurer in either a trust account established by the city comptroller or a revenue account established by the city comptroller. The trust account shall be part of the city's permanent improvement fund, as established by s. 304-28.

b. Contributions of cash or similar assets shall be forwarded within one working day of receipt to the city treasurer for deposit or safekeeping.

c. The decision to place a contribution in a trust account or a revenue account shall be made as follows:

c-1. The contribution shall be placed in a revenue account if it is intended for immediate expenditure by the donor, if the relevant department is willing to make a good faith effort to ensure expenditure in the current calendar year or in accordance with the carryover provisions of this section and if the donor is willing to make the contribution to the city with the knowledge that all unexpended funds will revert to the city's tax stabilization fund.

c-2. All other contributions shall be placed in a trust account.

5. APPROPRIATION AND EXPENDITURE OF CONTRIBUTION FUNDS. a. The expenditure of a contribution which has been deposited in a revenue account or a trust account shall occur only after the common council provides

the necessary budgetary and expenditure authority.

b. Upon adoption of a common council resolution authorizing appropriation of contribution funds to a department for expenditure, the city comptroller shall establish a special account in the department's budget to account for the expenditure of the funds. In addition, the city comptroller shall transfer appropriations consistent with the authorizing resolution.

c. The balance in each special contribution account shall be fully encumbered by the administering city department as soon as administratively feasible. The encumbrance shall be periodically reviewed as required by the city comptroller.

d. Expenditure of contribution funds must be for the purpose or purposes specified by the donor. Expenditure for a different purpose shall require approval of the donor and acceptance by the common council, relevant common council committee or the department of administration-budget and management division, as appropriate.

e. The administering department shall be responsible for reporting to the common council on the expenditure of contributions.

f. Expenditures are to be in accordance with prescribed city policies and procedures.

6. CARRYOVER. The year-end balance in each special contribution account that has not yet been fully expended shall revert to the tax stabilization fund unless the balance is appropriated to a department and carried forward to the next budget year. The carrying over of unexpended funds in a department budget shall be limited to 3 years from the year in which the funds were appropriated from the contribution fund. The administering city department or agency is responsible for notifying the city comptroller if a carryover of funds is required.

7. DOCUMENTATION. a. When contributions are deposited in a trust account, the affected department shall prepare a plan for expenditure of the funds within one year of their receipt. This plan shall be submitted to the department of administration-budget and management division, with a copy provided to the city comptroller.

b. Documentation relating to restrictions specified by the donor or donors of a contribution, such as a will, letter of intent or similar document, shall be included in the common council resolution accepting the contribution or made part of the file as it becomes available.

304-25. Municipal Vehicle Registration Fee.

1. DEFINITION. In this section, "motor vehicle" means an automobile or station wagon or motor truck registered under s. 341.25(1)(c), Wis. Stats., at a gross weight of not more than 8,000 pounds.

2. VEHICLE REGISTRATION FEE. A municipal vehicle registration fee is imposed on every motor vehicle registered in Wisconsin and customarily kept in the city of Milwaukee. The amount of the fee is \$20 annually. The municipal vehicle registration fee is in addition to state registration fees.

3. EXEMPTIONS. The following vehicles are exempt from the municipal vehicle registration fee:

a. All vehicles exempted under ch. 341, Wis. Stats., from payment of a state vehicle registration fee.

b. All vehicles registered by the state under s. 341.26, Wis. Stats., for a fee of \$5.

4. REPLACEMENT VEHICLES. No vehicle registration fee shall be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current Milwaukee municipal vehicle registration fee has been paid.

5. REVENUES; TRANSPORTATION VEHICLE FEE FUND. Revenues collected under this section shall be deposited in a transportation vehicle fee fund. Revenues in the fund shall be used only to defray city costs for transportation related purposes including but not limited to costs related to the design, construction, operation and maintenance of streets, alleys, bridges, public way lighting, traffic signs and signals, traffic calming installations, and which may also include special assessments imposed under s. 115-43. At least 10 percent of the annual revenues deposited in the transportation vehicle fund shall be allocated to street maintenance activities.

304-25.5. Police Bicycle and Equipment Fund.

1. PURPOSE. The purpose of this section is to provide the police department with sufficient resources to sustain a successful program of bicycle policing by applying funds generated from the disposition of impounded bicycles to the purchase of bicycles, bicycle equipment and the provision of bicycle repair and maintenance.

2. DEFINITION. "Bicycle" has the meaning provided in s. 102-3-1.

3. POLICE BICYCLE AND EQUIPMENT FUND. A police bicycle and equipment fund shall be created in the general

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fund at the earliest appropriate time and at the discretion of the city comptroller. Amounts equal to revenues received from the sale or disposition of impounded bicycles as provided in s. 102-11 shall be entered into the fund.

4. EXPENDITURES. The chief of police, at his or her discretion, is authorized to expend amounts from the police bicycle and equipment fund for the purchase of bicycles and bicycle equipment to be used for police patrols, and for the maintenance and repair of patrol bicycles.

304-26. Job Training and Business Development Fund. 1. PURPOSE. The purpose of this section is to promote job training, alleviate unemployment and promote business development and business opportunities for disadvantaged youth in the city.

2. SPECIAL PURPOSE FUND. A special purpose fund for job training and business development shall be created in the general fund at the earliest appropriate time at the discretion of the city comptroller. Amounts equal to all revenues derived from payments of forfeitures for violations of ordinances identified in sub. 3 occurring on and after September 1, 2006, shall be entered into the special purpose fund. The common council may, by resolution, designate additional or other funds for entry into this special fund. Expenditures from this special purpose fund shall be made in accordance with sub. 4.

3. ENTRY OF REVENUES FROM FORFEITURES. Amounts equal to payments of forfeitures received for violations of the code with respect to the following identified penalties shall be entered into the special purpose fund for job training and business development:

a. Section 101-20.5-5.
b. Section 105-1-3-c.
c. The penalties for violations occurring between the hours of 8:00 p.m. and 5:00 a.m. on any street designated as a cruising area or temporary cruising area under s. 101-20.5-1 and 4 provided pursuant to ss. 79-6-1-c, 80-91, 101-34-2, 101-34-7, 105-2, 105-34-3-c to 3-d, 105-138-3, 106-1, 106-1.8-2, 106-5-2 and 106-31-10.

4. EXPENDITURES. The special purpose fund for job training and business development shall be under the control of the common council. Expenditures from the special fund shall be authorized by resolution from time to time as appropriate. Expenditures shall benefit disadvantaged youth in the city through the

support of programs, activities or other efforts relating to the promotion of job training, the alleviation of unemployment and the development of business and business opportunities.

304-26.5. Clean Energy Financing.

1. PURPOSE. The city finds that renovations of privately-owned commercial properties made to improve energy efficiency, save water, use renewable energy, increase property values, stimulate local economic activity, provide environmental benefits and promote the general welfare of city residents. The purpose of this section is to facilitate loans arranged by commercial property owners to make energy-efficient renovations by treating principal and interest repayments, fees and other charges for these loans as special charges eligible for inclusion on the tax bill for these properties.

2. DEFINITIONS. a. "Annual installment" means the portion of the loan amount that is due for a particular year under the loan agreement.

b. "Default loan balance" means the outstanding balance of a PACE loan at the time the city receives foreclosure proceeds on a property subject to special charges under this section.

c. "Foreclosure proceeds" means the proceeds resulting from the disposition of a property the city received through an in rem tax foreclosure.

d. "Foreclosure reconstructive costs" means the sum of a stream of costs equal to the annual city portion of property taxes levied a property in in rem tax foreclosure, from the initiation of an in rem tax foreclosure action by the city until the city prevails in a foreclosure action.

e. "Incentive" means any reimbursable or non-reimbursable credit enhancement or other grants of funds by or through the city to a PACE lender in connection with a PACE loan.

f. "Loan agreement" means a written agreement among a borrower, a PACE lender and the city as provided in sub. 7.

g. "Loan amount" means the amount of principal, interest, administrative fees, incentives and other loan charges under the loan agreement to be paid by the borrower under the PACE loan.

h. "PACE" means property assessed clean energy.

i. "PACE default provisions" means the sum of:

i-1. Any additional interest charges the loan agreement stipulates shall be applied to unpaid annual installments levied as special charges under this section onto the property tax bill when the city initiates tax foreclosure on the property.

i-2. Any additional annual installments stipulated by the loan agreement that become due between the time the city initiates tax foreclosure on the property and the date the city receives proceeds from the disposition of the tax foreclosed property.

i-3. Any additional interest charges the loan agreement stipulates shall be applied to annual installments included in paragraph i-2.

i-4. Any default loan balance.

j. "PACE lender" means a lender that makes a PACE loan.

k. "PACE loan" means a loan made by a PACE lender to a borrower under this section for energy-efficiency improvements made to a commercial property.

L. "Reimbursable incentive" means an incentive that must be paid back to the city pursuant to the loan agreement upon the collection of the annual installments or the foreclosure proceeds.

m. "Subject property" means any property on which energy-efficiency improvements have been made and financed through an outstanding PACE loan.

3. STATE COMPLIANCE. Annual installments shall be considered special charges on the subject property, and each year's annual installment shall be levied onto the property tax bill of the subject property pursuant to s. 66.0627, Wis. Stats., as amended.

4. INCENTIVES. The city may offer incentives to the PACE lender subject to the availability of funds or grants.

5. AFFILIATE FINANCING. Nothing in this section shall be construed to prohibit an affiliate of the property owner of a commercial property, including without limitation, a single-member limited liability company owned by the property owner, from providing the funds for a PACE loan with respect to the property. In such case, the property owner shall be considered the borrower, and the affiliate shall be considered the PACE lender.

6. LOAN APPROVAL. a. A prospective borrower applying for a PACE loan shall comply with the loan application process as set forth in the program manual prepared by the department of administration.

b. The department of administration shall approve the financing arrangements between a borrower and a PACE lender.

7. LOAN AGREEMENT. a. The department of administration, the borrower and the PACE lender shall execute the loan agreement which:

a-1. Shall inform the participants that the loan amount shall be considered a special charge, and each year's annual installment shall be levied onto the property tax bill of the subject property as a special charge and be a lien against the subject property pursuant to s. 66.0627, Wis. Stats., as amended.

a-2. Shall set forth the amount of the annual installment due each year.

a-3. Shall stipulate any default interest to be applied to unpaid annual installments.

a-4. May provide for fees to the city to administer the program.

a-5. May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender.

a-6. May allow for amendment by the parties.

b. Each loan shall be amortized over the term of the loan as provided in the loan agreement. The annual installments may be collected in 10 monthly installments pursuant to s. 74.87, Wis. Stats., as amended.

c. The city shall agree in the loan agreement to enforce the special charge under this section and to account for the funds collected as special charges with respect to each subject property.

d. The loan agreement shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements and this section.

8. ANNUAL INSTALLMENTS ADDED TO TAX BILLS. The department of administration, following the city's customary practices, shall cause each year's annual installment to be levied onto the property tax bill of the subject property as a special charge pursuant to s. 66.0627, Wis. Stats., as amended, and be a lien against the subject property.

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9. COLLECTION OF SPECIAL CHARGES. The department of administration, following the city's customary practices, shall cause each year's annual installments to be levied onto the appropriate property tax bills as special charges. The office of the treasurer shall follow its customary practices to collect special charges under this section once placed on the tax rolls, including assessing penalties and charging interest.

10. REMITTANCE OF SPECIAL CHARGES. a. The office of the treasurer shall not submit special charges levied onto property tax bills under this section to the city comptroller for remittance, or in any other way cause unpaid special charges under this section to be remitted to the department of administration, the PACE lender or any other party.

b. The department of administration shall regularly monitor the property tax bill accounts of subject properties, keep an accounting of payments received by the city for these special charges and obtain written confirmation of these payments from the office of the treasurer. The department of administration shall establish a procedure, in consultation with the city comptroller and the city treasurer, to authorize the city comptroller to remit payments received for special charges levied onto property tax bills under this section to the appropriate PACE lender, less any service fees or incentive reimbursement owed to the city by the PACE lender, taking special precautions to prevent remitting any monies before receipt by the city, on the following schedule:

b-1. Payments in full made by January 31 shall be remitted not later than February 28.

b-2. The sum of installment payments received by May 31 shall be remitted not later than June 30.

b-3. The sum of installment payments received between May 31 and October 31 shall be remitted not later than November 30.

11. ADMINISTRATION AND COLLECTION SERVICES FEES. The department of administration shall, in consultation with the city comptroller and the city treasurer, determine fees to charge the PACE lender for services rendered in administering, collecting and remitting special charges levied onto property tax bills under this section, and shall include these fees in the loan agreement.

12. PROPERTY FORECLOSURE PROCEDURES. a. If an owner fails to pay special charges levied on a property under this section, either in full by January 31 or through a city-approved installment plan, the city treasurer, following its customary and ordinary practices, shall begin a property tax foreclosure proceeding on the subject property at the earliest time allowed under state statutes, unless the condition of the property, or for other reasons, the city determines a foreclosure is not in the best interests of the city. The department of administration shall inform the PACE lender eligible to receive special charge payment remittances on this property of the city's determination not to pursue foreclosure within 30 days of the city's determination not to proceed.

b. If the city is unwilling to foreclose on a subject property, under s. 75.521, Wis. Stats., the PACE lender may request that the city, pursuant to s. 75.106, Wis. Stats., assign the city's right to take judgment against the subject property, provided the PACE lender fully complies with all provisions of s. 75.106, Wis. Stats., as amended, concerning the subject property, and agrees to reimburse the city for foreclosure costs, pays the city all other charges accruing to the foreclosed property, including but not limited to, special charges other than special charges levied on the property under this section, delinquent utility charges and personal property taxes, special assessments, special taxes, interest and penalties, and property taxes.

13. INITIAL MARKETING PERIOD. a. If the city treasurer prevails in a property-tax foreclosure action against a subject property, the PACE lender may request, and the department of city development shall grant, if requested, a 90-day initial marketing period during which the department of city development shall consider offers to purchase the subject property from the PACE lender before considering any other purchase offers for the subject property. The PACE lender shall have 5 business days after receiving written notice that the department of city development is prepared to market the subject property for sale to request this 90-day initial marketing period, and the 90-day initial marketing period shall begin immediately upon the department of city development's receipt of the PACE lender's request.

b. No PACE lender in violation of s. 304-49-8 shall be eligible to request this 90-day initial marketing period, and a PACE lender shall not sell a subject property acquired under this section to any party in violation of s. 304-49-8.

c. Any purchase offer negotiated during this period shall be approved by the common council as provided in s. 304-49-7.

d. If the PACE lender sells a subject property acquired under this section for an amount that exceeds the sum of PACE default provisions and the purchase cost incurred to buy the property from the city, the PACE lender shall apply this excess to the amount owed the city on the subject property under sub. 14-c-1 to 6 less the amount paid to the city to acquire the property.

14. FORECLOSURE PROCEEDS DISTRIBUTIONS. a. If the city treasurer prevails in a property-tax foreclosure action against a subject property, the foreclosure proceeds shall be credited to the city's reserve for tax deficit fund in accordance with s. 304-49-11.

b. The department of administration shall determine the PACE default provisions when the city receives foreclosure proceeds on a subject property.

c. The department of administration, in consultation with the city comptroller and the city treasurer, shall develop a procedure to authorize the city comptroller to remit to the PACE lender a portion of the foreclosure proceeds to satisfy all or part of the PACE default provisions, provided the foreclosure proceeds exceed the sum total of:

c-1. All costs incurred by the city in pursuing this foreclosure action.

c-2. Any reimbursable incentives paid by the city to the PACE lender or the PACE lender's representative.

c-3. Any administrative fees stipulated in the loan agreement.

c-4. Any interest and penalties accruing to special charges added to the property tax bill under this section.

c-5. All other charges accruing to the foreclosed property, including but not limited to, special charges other than special charges levied on the property under this section, delinquent utility charges and personal property taxes, special assessments, special taxes, interest and penalties, and property taxes.

c-6. All foreclosure reconstructive costs.

304-27. Municipal Art Fund. 1. PUBLIC SUPPORT OF THE VISUAL ARTS. It is the policy of the city that a portion of the appropriations for capital expenditures be set aside for the acquisition of works of art to be used for city buildings and public facilities in order to encourage an appreciation of the visual arts and the development of artists and craftsmen.

2. DEFINITIONS. a. "Appropriation" means an amount not to exceed one percent of the structure and building funds in the city's capital improvement projects which are authorized annually by the common council for expenditure.

b. "Artist" means a practitioner in the visual arts, generally recognized by critics and his or her peers as a professional who produces works of art.

c. "Board" means the Milwaukee arts board.

d. "Construction project" means any capital project paid wholly or in part by the city of Milwaukee to construct or remodel any building, decorative or commemorative structure, or major portion thereof, within the limits of the city of Milwaukee.

e. "Works of art" shall mean all forms of original creations of visual art, including:

e-1. Sculpture: in the round, bas-relief, high relief, mobile, fountain, kinetic, electronic, etc., in any material or combination of materials.

e-2. Painting: in all media, including portable and permanently affixed works, such as murals.

e-3. Graphic arts: printing and drawing.

e-4. Mosaics.

e-5. Photography.

e-6. Crafts: in clay, fiber and textiles, wood, metal, glass, plastics and other materials.

e-7. Calligraphy.

e-8. Mixed media: any combination of forms or media, including collage.

3. FUNDS FOR WORKS OF ART.

a. Estimate. All city departments shall include in those estimates of necessary construction expenditures and all requests for authorizations or appropriations for projects as defined an amount for works of art not to exceed one percent of the total cost of any such construction project as estimated in the capital improvements program for the year in which such estimate or request is made. If the source of funding or other appropriate law with respect to

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any particular project precludes art as an object of expenditure of funds, the amount of funds so restricted shall be excluded from the total project cost in making the aforesaid calculation.

b. Separate Account. All appropriations for works of art arising from the common council's authorization of those construction projects in the capital improvements program shall be so noted in the responsible agency's program and such appropriations shall be deposited in a separate capital revenue account known as the municipal arts fund which is herewith established by this section, together with such other funds as the common council may appropriate for works of art.

4. RESPONSIBILITIES OF THE BOARD. a. In addition to its duties and responsibilities as set forth in s. 320-12, the board shall:

a-1. Determine the allocation of money to be expended on the various works of art for construction projects.

a-2. Determine the method or methods of selection and commissioning of artists with respect to design, execution and placement of works of art for which appropriations have been made and pursuant to such method or methods, select and commission artists by contract for such purposes.

a-3. Require that any proposed work of art requiring extraordinary operational or maintenance expenses shall receive prior approval of the department involved.

a-4. Request the common council to authorize payments for the design execution, and placement of works of art from appropriations made by the municipal arts fund

b. The board shall assure, in the overall program, that reasonable diversity is attained in the selection of public art works as to the style, scale, media, and materials represented by such works of art.

c. The board shall promulgate such rules and regulations which shall be submitted to the common council for approval, as needed, to carry out its responsibilities.

304-27.5. Parking Fund. **1. PURPOSE.** The purpose of this section is to permit the city to provide for better regulation of parking and traffic and to undertake the creation of parking improvements out of revenue derived from parking operations so that the general taxpayers of the city will be relieved of any burden to do so under the general tax levy.

2. SPECIAL REVENUE FUNDS. All revenue derived by the city from parking operations shall be entered in the revenue accounts of a special revenue fund for parking. Expenditures, whether for operating or for capital purposes, shall be accounted for in this fund.

3. PARKING REVENUE. Revenue to be entered in the parking fund shall be as follows:

a. Revenue from parking meters, whether located on streets or in off-street parking facilities.

b. Revenue from special privilege parking permits.

c. Revenue from rental or leasing of parking facilities acquired or developed with parking fund monies.

d. Revenue from the sale of parking facilities acquired or developed with parking fund monies.

e. Revenue from the sale of certificates issued for vehicles that are for sale on public property.

f. Revenue from sale of abandoned motor vehicles and trailers pursuant to s. 105-65.

g. Revenues from fees charged for towing and storage of vehicles.

h. Revenue allocated from the parking fund reimbursement special purpose account.

i. Revenues from forfeitures for nonmoving traffic violations pursuant to s. 101-34.

j. Other revenues attributable to parking.

4. PARKING EXPENDITURES. Parking fund revenues shall be used to defray administrative operational and enforcement costs related to towing and storage of vehicles, parking meters, parking facilities, special privilege parking permits and parking regulations, including a payment in lieu of taxes, payment to a debt service fund to amortize parking purpose loans, payments for installation of parking regulation signs and parking regulation law enforcement. In addition, revenues shall be used for the purchase of parking meters, management of the city's contract for the processing and collection of parking tickets and costs associated with enforcement of judgments entered as a result of violation of parking regulations and for the acquisition, construction and equipping of off-street parking facilities, but for no other purposes. Revenues shall also be used for provision of a contingent fund for such sum as shall be deemed necessary for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes and for purposes relating to parking costs for which no

express provision is made in the annual city budget. Contingent funds may only be expended upon common council action.

5. PAYMENT TO THE GENERAL FUND FROM FORFEITURE VIOLATION PAYMENTS. Pursuant to sub. 3-h, revenues for nonmoving traffic violations shall be entered in the parking fund, and payments from the fund shall be made pursuant to sub. 4 for management of the city's contract for processing and collecting parking tickets. Excess fund revenues, expressed as revenues derived from sub. 3-h, minus expenditures for management of the city's contract for processing and collecting parking tickets, shall be paid to the city's general fund at the end of the each year.

6. RATIFICATION OF PRIOR ACTS. Any expenditures of monies made by the city prior to the effective date of this section, for the acquisition of land, facilities, property, improvements or any rights in connection with on or off-street programs designed to relieve or solve transportation problems are declared valid and proper and any acts performed with respect thereto are ratified and confirmed and declared valid as the proper performance of duty by city officers or employees performing such acts as if this section had been in effect at the time such acts were performed. It is declared that the provisions of this section express the policy of the city of Milwaukee as it has existed since July 26, 1948.

7. SAVING CLAUSE. It is the intent of the common council that the provisions of this section relating to various sources of the parking revenue and the application of such revenue to the parking fund expenditures are separable. If any provision or part of this section be held unconstitutional or invalid by a court of competent jurisdiction, such decision shall not affect the validity of any other provisions or part of the section which other provisions and parts shall remain in full force and effect.

304-28. Permanent Improvement Fund.

1. FUND CREATED. There is created a permanent improvement fund pursuant to s. 65.07(1), Wis. Stats. The fund may accumulate from year to year.

2. FUNDING SOURCES. The permanent improvement fund may be funded by tax levy, amounts appropriated by law and transferred to the fund by the comptroller and appropriations of the common council made from time to time.

3. WITHDRAWALS. Withdrawals in any one year shall be authorized by the common council and included in the adopted budget for that

year along with other miscellaneous and surplus revenues.

4. EXPENDITURES. Withdrawals from the fund may be expended for any purpose for which money may be borrowed or bonds issued under ss. 67.04 and 67.12, Wis. Stats. Expenditures in any one year shall be authorized by the adopted city budget.

304-28.5. Environmental Testing and Remediation Subfund. 1. FUND CREATED.

There is created an environmental testing and remediation subfund within the permanent improvement fund established and described in s. 304-28. Monies in this subfund shall be used only for the purposes hereinafter set forth.

2. PURPOSES AND OBJECTIVES.

a. The environmental testing and remediation subfund shall be used for the purpose of funding environmental testing and, if necessary, subsequent remediation of tax delinquent properties suspected of being contaminated.

b. The subfund shall:

b-1. Be self-sustaining, to the maximum extent possible, through proceeds from the sale of remediated properties as hereinafter set forth, grants from governmental agencies, reimbursement from the state of Wisconsin's petroleum environmental cleanup fund act (PECFA) and other available funding sources.

b-2. Foster economic development by returning tax delinquent properties to the tax rolls and by deterring tax payment delinquency on other properties with possible environmental contamination.

b-3. Promote public health and safety by cleaning up properties with a high risk of catastrophe or with proximity to residential or commercial areas, high-capacity groundwater wells or surface water.

3. FUNDING SOURCES. a. Regular sources. The environmental testing and remediation subfund may be funded by one or more of the following:

a-1. Reimbursements received under PECFA.

a-2. Appropriations made by the common council from time to time, including direct appropriations and borrowing authority.

a-3. Special assessments levied upon potentially contaminated tax delinquent property to recover the costs of performing environmental testing on such property.

a-4. Proceeds from the sale of remediated, foreclosed properties to the extent that the proceeds exceed outstanding delinquent taxes and other charges due.

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b. Supplemental Funds. Activities conducted by the subfund may be supplemented by community development block grants and other grants from federal or state agencies.

4. FUND TRANSFERS. a. Council Authorization. The specific level of subfund transfers for a particular fiscal year shall be authorized by common council resolution adopted in conjunction with the annual budgetary process. Each such resolution shall authorize and direct the comptroller to transfer an amount, up to the amount available in the subfund, to a miscellaneous revenue account. Expenditures of amounts transferred shall be authorized by a special purpose account and expended in accordance with the annual city budget.

b. Fund Carry-over. At the end of each fiscal year, the comptroller shall transfer all remaining and unexpended funds in the special purpose account to the subfund account for the following fiscal year.

5. PROPERTIES TO BE TESTED AND/OR REMEDIATED. At the beginning of each quarter, the common council shall approve, by resolution, the list of properties for which actions leading to environmental testing may be commenced during that quarter. The department of city development and the health department shall prepare such list and in doing so shall give consideration to the objectives enumerated in sub. 2. At the beginning of each quarter, the common council shall approve, by resolution, the list of properties which the department of city development and the health department recommend, based on acceptable testing results, be acquired through the foreclosure process, remediated and sold. A 3/4 vote of the common council shall be required for adoption of any resolution authorizing remediation of an environmentally contaminated property using funds from the environmental testing and remediation subfund.

6. CONDITION OF SALE. Notwithstanding the provisions of s. 304-49, whenever the city has performed environmental testing or remediation on a foreclosed property using funds from the environmental testing and remediation subfund, the city shall not sell such property to any non-governmental entity which is exempt from paying property taxes unless such entity agrees to make payments in lieu of taxes which are equal to the amount of taxes that would be paid if the property were taxable, subject to common council approval of the entity's agreement to make payments in lieu of taxes.

7. MONITORING. To monitor the cost recovery characteristics and overall effectiveness

of the environmental testing and remediation subfund, the department of city development shall prepare and present to the common council, at the beginning of the third quarter of each year, a report of the expenditures and revenues for each property which has been tested, acquired through the foreclosure process, remediated and/or sold during the preceding 4 quarters using funds from the environmental testing and remediation subfund.

304-29. Tax Stabilization Fund. 1. FUND CREATED. There is created a tax stabilization fund pursuant to the authority of s. 65.07-1-o, Wis. Stats., 1963, which shall constitute a separate fund to be used only for the purposes hereinafter set forth.

2. PURPOSES AND OBJECTIVES. a. To assist in stabilizing the common council controlled tax rate of the city of Milwaukee within reasonable limits from year to year.

b. To protect the city and its citizens from fluctuations in the city property tax rate under common council control which can result from erratic variations in nonproperty tax revenues.

c. To improve the city's ability to plan and provide for its financial needs.

d. To better enable the city to comply with statutory limitations.

3. FUNDING SOURCES.

a. Unappropriated General Surplus from Prior Year. The unappropriated general surplus as of December 31, 1964, shall be transferred to the tax stabilization fund by the comptroller as of the effective date of this section.

b. Revenue Surplus. By April 15 of each year, beginning with the year 1966, the difference between estimated nonproperty tax revenues and the corresponding actual receipts for the prior year shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

c. Appropriation Balances. By April 15 of each year, beginning with the year 1966, the difference between total adjusted operating budget appropriations and total expenditures, commitments, and reserves for the prior year shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

d. Other General Surplus. By April 15 of each year, beginning with the year 1995, any general surplus balance as of December 31 of the prior year remaining, after steps in pars. b and c have been completed, shall first be transferred by the comptroller to the permanent improvement fund to meet the city's legal obligation to reimburse the federal asset forfeiture trust fund for interest

earned on deposits received. Such transfer of funds shall cease if applicable federal requirements shall no longer be in force. The remainder shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

e. Tax Levy. When authorized and included in the adopted budget in accordance with ch. 65, Wis. Stats., 1963, the proceeds from such levy shall not be used during the budget year for which such levy is made.

f. Contributions Received for the Purpose of Tax Stabilization or Reduction.

g. Internal Service Funds; Retained Earnings. Commencing with the operations of 1981, the retained earnings of the internal service funds funded by the revenue surpluses and appropriation balances shall not exceed 5% of the budget for that year for that internal service fund. Any excess over 5% of the retained earnings shall revert to the tax stabilization fund. The comptroller shall submit an estimate covering items under pars. b, d, f and g to the mayor by June 1 of each year. Such estimate shall show the amounts that are anticipated to be transferred to the tax stabilization fund by April 15 of the next year. The estimate of par. b shall recognize estimated revenue offset by corresponding appropriations as explained in sub. 4-e-2. The comptroller may revise such estimate up to and including November 10.

4. FUND WITHDRAWALS. The amount that can be withdrawn from the fund in anyone year shall be controlled by the following factors:

a. To Stabilize Tax Rate. a-1. The tax stabilization fund may be used to prevent an increase of more than 3% in the common council controlled tax rate (based on assessed valuation). Such withdrawal for this specific purpose shall be deemed authorized only if it is included in the adopted budget and is anticipated to be available in the tax stabilization fund as of April 15 of the year covered by such adopted budget. Any part of the anticipated April 15 balance may be used for this purpose except for that portion of the balance reserved under sub. 3-e.

a-2. In the event of a change in total assessed valuation resulting from a city-wide revaluation or level of assessment change, the 3% factor shall apply to the tax rate resulting from the use of equalized valuation (as determined by the state) rather than assessed valuation.

b. Statutory Requirements. The tax stabilization fund may be used to enable the city to comply with statutory requirements in ch. 65, Wis. Stats., 1963, notwithstanding the provisions of par.

a. Such withdrawal for this specific purpose shall be deemed authorized only if it is included in the adopted budget and is anticipated to be available in the tax stabilization fund as of April 15 of the year covered by such adopted budget. Any part of the April 15 balance may be used for this purpose.

c. Compliance. Notwithstanding the provisions of pars. b and c, the tax stabilization fund may be used to stabilize the common council controlled tax rate beyond the limits covered by pars. a and b but only when all of the following conditions are met:

c-1. No more than 50% of the balance anticipated to be available for withdrawal from the fund as of April 15 of the year covered by the adopted budget, uncommitted for the purposes under pars. a and b or reserved under sub. 3-e can be authorized for withdrawal for this purpose in next year's budget.

c-2. A resolution authorizing such withdrawal is adopted by at least a 3/4 vote of the members of the common council at the time of the vote.

c-3. Such withdrawal is authorized and included in the adopted budget.

d. Budget Requirements. d-1. The amount authorized for withdrawal from the tax stabilization fund shall be included in the city budget as an income item, in addition to revenues estimated for state aids and shared taxes, licenses, permits, fines, fees and penalties, departmental earnings, commercial earnings and miscellaneous revenues, and shall be used as an offset to the property tax levy.

d-2. It shall be shown in the budget in the following manner: "Withdrawal from the tax stabilization fund \$_____".

d-3. The amount included for this purpose may be changed by the common council under the provisions of this subsection, up to and including the final budget adoption date set by ch. 65, Wis. Stats., 1963.

e. Not for Deficit Purposes. e-1. The tax stabilization fund shall not be used for the purpose of offsetting any deficit that may occur between total estimated and total actual nonproperty tax revenue or between total appropriations and total expenditures. Such an eventuality, if it develops shall be resolved by emergency borrowing if deemed necessary by the common council.

e-2. The only exception to this prohibition shall be that estimated revenues earmarked for a specific purpose and offset by a corresponding appropriation, such as the funding of grant and aid projects in accordance with common council File #66-1893-a, adopted November 29, 1966, shall be

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separately considered in context with actual revenue received, appropriations and actual expenditures for this specific purpose, and the net surplus or deficit can be transferred to the tax stabilization fund by the comptroller. Such earmarked revenues shall not be included in determining the deficit referred to in subd. 1.

f. For Temporary Inventory Reserves, Etc. The comptroller is authorized to make withdrawals from the tax stabilization fund to temporarily adjust inventory reserves in recognition of temporary increases in inventory levels in accordance with accepted accounting principles and prudent financial management practices. When such reserves exceed amounts reasonable and properly necessary, the excess shall be returned to the tax stabilization fund. The comptroller shall provide the common council with a separate report for adjustments made under this paragraph.

g. Authority. Withdrawal from the tax stabilization fund for any other purposes than the purposes outlined above shall not be authorized.

h. Surplus Estimates. Beginning with the budget prepared for the year 1966, no monetary amount shall be shown in the budget for the classification "surplus" in revenue estimates required by ch. 65.02(7), Wis. Stats., 1963.

5. MAXIMUM CEILING ON FUND. Any uncommitted balance in the fund as of June 1 of the current year that is in excess of 5% of the current year, total common council controlled budget shall be applied to tax reduction for the following year notwithstanding any other provisions of this section.

304-29.5. Employee Health Care Benefit and Workers' Compensation Liability Reserve Fund.

1. PURPOSE. As authorized under s. 65.07(1) (s), Wis. Stats., this section establishes a health care benefit and workers' compensation liability reserve fund for paying unanticipated premiums or liability claims for workers' compensation and health care benefits.

2. FUNDING SOURCES. a. The health care benefit and workers' compensation liability reserve fund may be funded by the following:

a-1. The difference between the total annual adjusted budgeted appropriations and total annual expenditures for health care or worker's compensation benefits.

a-2. Appropriations of the common council made from time to time.

b. All appropriations or transfers to the health care benefit and workers' compensation liability reserve fund shall be approved by the common council.

3. FUNDING LEVEL. a. The amount in the health care benefit and workers' compensation liability reserve fund shall be allowed to accumulate from year to year with the amount not to exceed the level necessary as recommended by an actuary in accordance with generally-accepted actuarial principles.

b. As provided for in s. 65.07 (1) (s) (2), Wis. Stats, if an actuary has determined, under generally-accepted actuarial principles, that the balance in the reserve fund exceeds the amount necessary for paying claims and premiums, the amount transferred or expended shall not exceed the actuarially-determined excess amount, unless an additional amount is provided in accordance with sub. 4-b.

4. EXPENDITURES. a. Payment of unanticipated liability claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payment.

b. The common council by resolution adopted by a 3/4 vote of all common council members may appropriate funds from the reserve fund for payment of unanticipated liability claims and premiums under this subsection.

5. DISSOLUTION OF FUND. If an actuary has determined, under generally-accepted actuarial principles, that the balance in the reserve fund exceeds the amount necessary for paying claims and premiums, the amount transferred or expended shall not exceed the actuarially determined excess amount.

6. REPORTING. The department of employee relations-employee benefits division shall submit the following to the common council:

a. An annual actuarial report related to the fund's recommended funding level.

b. A semi-annual report related to the status of the fund.

304-30. Delinquent Tax Fund. 1. FUND CREATED. There is created a fund authorized by s. 65.07(1)(i), Wis. Stats., to be known as the delinquent tax fund. Such fund shall be a reserve against uncollected delinquent real estate and personal property taxes. Neither the fund nor appropriations from the fund shall increase expenditures authorized under s. 18-06, charter.

2. SOURCE OF REVENUE. The fund shall have the following sources of revenue:

a. Taxes levied for purpose of the fund.

b. Proceeds of general obligation promissory notes issued for delinquent taxes.

c. Delinquent real and personal property tax revenues collected after the last day of the year in which such taxes were levied. Such

taxes are specifically appropriated to the fund and pledged to the payment of debt service on outstanding general obligation promissory notes issued for delinquent taxes.

d. Such other amounts as may be appropriated to the fund by the common council from time to time.

3. APPROPRIATIONS. Fund revenues are appropriated on an annual basis in the following order of priority:

a. To the general fund to reimburse for uncollected delinquent real and personal property taxes as of the close of business on the last day of the year.

b. To the debt service fund to provide for annual debt service on general obligation promissory notes issued for delinquent taxes.

4. ADMINISTRATION. The city comptroller is authorized and directed to make fund transfers in accordance with appropriations made by this section. It is the instruction of the common council that the fund cash balance be closed out annually. The city comptroller is authorized and directed to prescribe accounting for the fund.

304-31. Development Fund. 1. PURPOSE. The purpose of the development fund is to provide city investment in projects that increase the city's tax base, create employment opportunities and provide long-term economic benefit.

2. FUNDING SOURCE. General obligation borrowing shall be used to capitalize the development fund.

3. FUND ALLOCATIONS.

a. Allocations to the development fund shall be restricted to the following:

a-1. Provide grants or loans to projects that redevelop taxable property, resulting in tax base growth.

a-2. Fund infrastructure work to facilitate private investment, including the city's share of riverwalk development and streetscaping projects.

a-3. Fund environmental testing and brownfield remediation to facilitate private investment.

a-4. Fund land acquisition, demolition and landscaping activities that improve the business environment.

a-5. Provide grants or loans to offset employe training costs for projects involving capital investment that result in retention or expansion of permanent private employment.

b. The development fund shall not be used for planning or marketing activities, or for supporting conventions or tourism.

4. EXPENDITURES. All expenditures from the development fund shall be approved by the common council.

304-31.5. Housing Infrastructure Preservation Fund. 1. FUND CREATED. There is created a capital improvements fund to be known as the housing infrastructure preservation fund. Monies in this fund shall be used only for the purposes specified in sub. 2.

2. PURPOSES AND OBJECTIVES. The city seeks to preserve surplus, city-owned improved residential and mixed-use properties that are not habitable in their current condition and are unlikely to be restored by private purchasers, but are worthy of restoration or rehabilitation because of such factors as neighborhood context, architectural characteristics or quality, or historic status of the structures or their neighborhoods. To that end, s. 304-49-2-b-3 calls for each property of this type to be either restored or rehabilitated by the city, the housing authority, the redevelopment authority or another public entity or mothballed or landbanked by the city. The purpose of the housing infrastructure preservation fund is to provide a permanent, dedicated funding source to finance city property restoration and mothballing activities described in s. 304-49-2-b-3.

3. FUNDING SOURCES. The housing infrastructure preservation fund may be funded by:

- a. Tax levy.
- b. General obligation borrowing.
- c. Net proceeds from sales of restoration properties.
- d. Amounts appropriated by law and transferred to the fund by the comptroller
- e. Other appropriations of the common council made from time to time.

4. EXPENDITURES. The total expenditures from the housing infrastructure preservation fund for a fiscal year shall be authorized by the adopted city budget. The department of city development shall be authorized to expend these monies without further common council approval, except that total expenditures for a single property shall not exceed \$80,000 unless approved by the special joint committee on the redevelopment of abandoned and foreclosed homes established by common council file number 080644, and by the common council.

5. NET SALE PROCEEDS. Upon sale of a property classified as a restoration property pursuant to s. 304-49-2-b, the net sale proceeds shall be deposited in the housing infrastructure preservation fund.

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6. FUNDED WORK NOT PUBLIC WORKS OR IMPROVEMENTS. Any property restoration, rehabilitation or mothballing work or activity funded by the housing infrastructure preservation fund shall not be considered public works or public improvements as those terms are defined or used elsewhere in this code, the city charter or state law

304-32. Board of Review; Fee For Certain Assessment Valuation Objections. Ten dollars is determined to be the fee payable to the city of Milwaukee in all instances where the provisions of s. 70.47 (16)(b), Wis. Stats., as amended, are applicable to objections filed to assessment valuations on real property for ad valorem tax purposes.

304-33. Payment of Taxes to County. The city of Milwaukee does in accordance with s. 70.67(2), Wis. Stats. 1961, obligate itself to pay in case the city treasurer fails so to do all taxes of any kind required to be paid by such treasurer to the county treasurer.

304-35. Fees for Duplicate Tax Bills. The city treasurer is authorized to issue duplicate tax bills upon payment of the fee required in s. 81-122, except for current tax bills during the current tax collection period for which this charge shall not apply.

304-36. Fees for Tax Payment History and Duplicate Tax Payment Receipt. The city treasurer is authorized to issue tax payment histories and duplicate tax payment receipts upon payment of the fees provided under s. 81-123.

304-37. Bad Check Charges. There may be a processing charge for any check or order issued to the city of Milwaukee or any department thereof and returned unpaid by a bank due to insufficient funds or due to any other reason. Bad check charges shall be paid into the city treasury and credited to the general city fund. (See s. 81-19.5)

304-38. City Penalty on Delinquent Taxes. In accordance with s. 74.47(2)(a), Wis. Stats., the common council imposes a penalty of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll. This penalty is in addition to the interest under s. 74.47(1) Wis. Stats., and also in addition to any penalty that Milwaukee county imposes

under s. 74.47(2)(a), Wis. Stats. In accordance with s. 74.47(2)(b), Wis. Stats., this section shall be effective February 1, 2004, and the penalty hereunder shall then and thereafter apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on or after February 1, 2004.

304-38.5. Interest Charge on Overdue City Invoices. The interest rate charged on overdue city invoices billed through the city's financial management information system shall be 1.0% per month, or fraction of a month.

304-39. Deferred Foreclosure on Tax Liens.

1. The city treasurer shall, under s. 75.521, Wis. Stats., defer the foreclosure on tax liens for one and 2-family owner-occupied dwellings for a period of 2 years from the date the tax lien is originally filed, provided sufficient evidence is presented to the city treasurer to justify the deferral.

2. Each applicant for a deferred foreclosure shall submit an application form supplied by the city treasurer before a determination on the deferral shall be made.

3. If the owner ceases to occupy the dwelling during the deferral period, the city treasurer shall foreclose the tax lien on the dwelling immediately.

304-41. City to be Exclusive Buyer of Lands Sold for Taxes. Beginning with the August 1941 city tax sale the city treasurer is authorized and directed to bid in and become the exclusive purchaser of all lands sold for taxes, except such as to which s. 75.67, Wis. Stats., is applicable, for the amount of taxes, interest and charges remaining unpaid thereon, and all such lands shall be struck off to the city of Milwaukee and thereupon the city shall receive in its corporate name a certificate of sale therefore, and shall be vested with the same rights as other purchasers.

304-43. Unredeemed Prior Tax Sale Certificates. The city treasurer shall sell and transfer by assignment any tax sale certificate held by the city to any person holding unredeemed prior tax sale certificates upon the same land; provided, he offers to purchase the city owned certificates for the amount for which the land described therein was sold, with interest thereon at the rate specified in the certificates, but every such sale shall include all the tax sale certificates in the hands of the treasurer on the same lands.

304-45. Authority of City Treasurer. The city treasurer shall be in charge of delinquent tax enforcement consistent with state law and the provisions of ch. 19 of the city charter, of the proper drafting of notices of application for tax deeds upon tax sale certificates owned by the city, obtain the execution thereof by the city clerk and the services thereof, and shall perform such acts as may be required so that the city treasurer, or the county clerk as to city-owned county tax sale certificates, as the case may be, can issue tax deeds. After any tax deed has been issued it shall, with the file pertaining thereto, be submitted to the city attorney for such action thereon as he or she may deem is required.

304-47. Tax Deed Property; Legal Action. Whenever a tax deed shall be issued to the city of Milwaukee as grantee, it shall be the duty of the city attorney, upon request of the city treasurer, to commence and prosecute an action to bar the former owners, and thereafter to furnish to the city comptroller a certified copy of the judgment entered in such action, together with the deeds or disclaimers from persons formerly interested in such property, and to notify the city treasurer and city real estate agent of the entry of such judgment. Upon receipt of such certified copy of judgment and quit claim deeds, it shall be the duty of the city comptroller to transmit the same to the register of deeds for recording.

304-48. In Personam Actions for Delinquent Real Estate Taxes and Other Charges. In accordance with s. 74.53(5), Wis. Stats., the common council waives the duty to specifically approve each in personam action that the city may bring under s. 74.53, Wis. Stats., and waives its duty to send notice to each person against whom such actions may be commenced.

1. PURPOSE. As authorized under s. 74.53, Wis. Stats., this section allows the city to bring in personam actions (actions against the person, not the property) for delinquent real estate taxes, special charges, special assessments and special taxes.

2. DECISION TO BRING ACTION. The city attorney shall review the city treasurer's records regarding delinquencies and determine in his or her discretion whether to commence an in personam action against the parcel owner.

3. LETTER OF NOTICE. The city attorney shall report to the treasurer those parcels where the city attorney in his or her discretion deems that an in personam action is advisable. The city attorney (or his or her collection agent)

shall send written notice to the owner or owners of parcels selected as defendants that a decision has been made to commence an in personam action against him or her. The notice shall indicate that if full payment of the amounts recoverable under s. 74.53, Wis. Stats., including interest and penalties is received within 4 weeks from the date of the notice, the action will not be commenced. The notice shall be mailed to the owner at his or her last known address. An affidavit of the city attorney (or his or her collection agent) setting forth the names of the owners for whom an address has been ascertained, giving the addresses and stating that notice was mailed, giving the date of mailing, and stating that no present address was ascertainable for the other owners, shall constitute full compliance with this subsection.

4. COMMENCEMENT OF ACTION. If the owner fails to make full and timely payment as requested in the notice, the city may commence the in personam action.

5. RECEIVER. Upon commencement of any in personam action, the city may request that a receiver be appointed in accordance with s. 74.53(7), Wis. Stats.

304-49. Disposal of City Real Estate.

1. DEFINITIONS. In this section:

a. "Commissioner" means the commissioner of the department of city development.

b. "Development property" means any city-owned parcel that is not neighborhood property.

c. "Local council member" means the common council member in whose district a neighborhood property is located.

d. "Neighborhood property" means any city-owned parcel that is any one of the following:

d-1. An improved residential lot containing 4 housing units or less.

d-2. A vacant residential lot suitable for one or 2 housing units.

d-3. A vacant lot which is not suitable or amenable of improvement because of the size, shape, dimensions, surface or subsurface conditions or other conditions of the lot.

e. "Report" means a neighborhood property disposition report sent to the common council from the commissioner describing all neighborhood property that, in the commissioner's determination, is not being used by the city and is recommended for sale or disposition.

f. "School-purpose property" means any city-owned property used for school purposes that has been deemed underutilized by resolution of the common council.

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2. NEIGHBORHOOD PROPERTY REPORT. a. The commissioner shall, from time to time, tender to the common council by letter, a report listing, by aldermanic district, each parcel in the city's inventory of neighborhood property. For each parcel, the following information shall be provided:

a-1. Address.

a-2. Tax key number or numbers, if available.

a-3. Property description, including whether or not the property is improved and, if improved, a brief description of such improvements.

a-4. Parcel size.

a-5. If the parcel is improved, the classification of the property pursuant to par. b.

a-6. If the property is either a vacant lot or an improved property classified as a habitable property pursuant to par. b, the proposed method of disposition of the property.

b. In consultation with the local common council member, the commissioner shall classify each improved neighborhood property in one of the following categories:

b-1. **Habitable Property.** This property is habitable in its current condition or can be rendered habitable with reasonable effort and funds proportionate to the assessed value of the property. The property shall be marketed to private purchasers for owner-occupancy unless otherwise directed by the common council member in whose district the property is located. If rehabilitation or restoration is required, the property shall not be sold until the commissioner of neighborhood services has approved a rehabilitation or restoration plan for the property and the commissioner of city development has determined that the prospective purchaser has the skills and financial resources to successfully carry out the plan.

b-2. **Uninhabitable Property.** This property is not habitable in its current condition and cannot be rendered habitable with reasonable effort and funds proportionate to the assessed value of the property. The property shall be designated for demolition or deconstruction and shall not be subject to further disposition action under this section.

b-3. **Special Consideration Property.** This property is not habitable in its current condition and is unlikely to be restored or rehabilitated by a private purchaser because the scope of work exceeds the amount of work that a private

purchaser would reasonably be able to complete. However, the property is worthy of restoration or rehabilitation based on such factors as neighborhood context, architectural characteristics or quality, historic status of the structure or the neighborhood in which it is located, or other relevant factors. Each property in this category shall be further categorized as one of the following:

b-3-a. **Restoration Property.** This property is suitable and recommended for immediate restoration or rehabilitation by the city, the housing authority, the redevelopment authority or another public entity. The commissioner shall submit to the common council, concerning any property classified as public restoration property, a recommendation as to the source of funds and identity of the public entity that might restore or rehabilitate the property. Classification under this category does not itself impose any duty on any public entity to restore or rehabilitate the property.

b-3-b. **Mothballing Property.** This property is not suitable for immediate restoration or rehabilitation, but shall be designated for mothballing or landbanking by the city and maintained in accordance with s. 304-59. Mothballing shall include boarding of windows with Lexan, securing the structure and emergency repairs required to prevent further deterioration of the structure, including but not limited to roof repairs, basic landscaping and exterior site clean-up. A property in this category shall not be subject to further disposition action under this section, but shall be re-evaluated annually to assess any change in circumstances which may warrant a change in its classification.

3. COMMON COUNCIL DIRECTION AFTER REPORTS. The local council member may designate parcels listed on a neighborhood property report located in the local council member's aldermanic district to be withheld from disposition as provided in the report, removed from marketing restrictions, and/or set aside for notice of conveyance if the conveyance includes financing provided by the city, the housing authority, the redevelopment authority, or the Neighborhood Improvement Development Corporation. The local council member shall notify the commissioner, in writing timely delivered within 15 calendar days of receipt of the report, of any parcels so designated, and the commissioner shall:

a. Withhold from disposition as provided in the report any parcels so designated by the local council member. The commissioner may dispose of parcels so designated only after common council approval.

b. Remove the restriction to market parcels only to private purchasers for owner-occupancy for parcels so designated by the local council member.

c. Provide notice to the local council member of any proposed neighborhood property conveyance for parcels that include financing provided by the city, the housing authority, the redevelopment authority, or the Neighborhood Improvement Development Corporation if so designated by the local council member, and the terms of the proposed conveyance, as soon as practically possible, but not less than 10 days following execution of the offer to purchase or other purchase and sale agreement by all parties.

4. CITY SALES OF NEIGHBORHOOD PROPERTY. a. The department of city development, under direction of the commissioner, shall, pursuant to this subsection, have authority to advertise and market for conveyance, and to convey, by lease, deed, or other appropriate form of conveyance, all neighborhood property in the report except:

a-1. An improved parcel of neighborhood property which is classified as an uninhabitable property or a special consideration property pursuant to sub. 2-b.

a-2. Any parcel of neighborhood property designated by a member of the common council pursuant to sub. 3, and for which the common council fails to approve the sale of such parcel of neighborhood property.

b. If the department chooses to solicit bids for a neighborhood property, the department shall, at the direction of the common council member in whose district the property is located, prepare a notice which may be mailed by the common council member to each resident and property owner of the circular area having a radius of 500 feet, centered on the property which is to be sold, informing residents and property owners that the city is soliciting offers to purchase the property. The bid solicitation notice shall state that if the resident or property owner is interested in purchasing the property, the resident or property owner should submit an offer to purchase by 10:00 a.m. on the 30th day after the date of notice. If the 30th day falls on a weekend or holiday, the

deadline for submitting an offer shall be the next business day. A bid submitted by a resident or property owner within the 500-foot radius who intends to occupy as an owner shall be given first consideration with respect to the purchase of a property. Any person submitting a bid for an improved parcel of neighborhood property that is classified as habitable property shall be able to demonstrate that the person will satisfy the owner-occupancy requirement, unless this requirement has been removed through direction of the council member, and also that the person will submit a restoration plan and demonstrate skills and financial resources to carry out the plan

c. All conveyances shall be for adequate market consideration, as determined by the commissioner or commissioner's designee, which consideration may recognize and value monetary as well as non-monetary consideration, including, but not limited to, public policy considerations of property and neighborhood stabilization, health, safety and welfare concerns, future improvements to or development or remediation of the parcel, returning the parcel to the tax rolls, and promoting home ownership. The commissioner may impose restrictions and remedies in connection with any such conveyance in order to effectuate the transaction, including, but not limited to, deed restrictions requiring home ownership or ownership by property-tax-paying owners, deadlines for commencement and completion of improvements, requiring the combination of the parcel with another or other parcels, requiring the correction of building code violations and satisfaction of orders of the health department and department of neighborhood services, requiring the satisfactory completion of a property rehabilitation or restoration plan required by sub. 2-b-1 and reversionary or other city-protective provisions in the event of breach or default.

4.5. LOCAL COUNCIL MEMBER APPROVAL OF NEIGHBORHOOD PROPERTY SALES. All conveyances of neighborhood property parcels designated as provided in sub. 3-c shall be after and pursuant to approval by the local council member, or failing approval, after and pursuant to common council approval, and the commissioner shall include in marketing materials and other prospective buyer communications that any conveyance of neighborhood property parcels designated as provided in sub. 3-c is subject to approval by the local council member, or common

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council approval if the local council member fails to approve the conveyance. The local council member shall act to approve or disapprove of the proposed conveyance within 10 days following receipt of the notification provided pursuant to sub. 3-c. If the local council member does not approve of the proposed conveyance within said 10-day time period, the proposed conveyance may then be submitted to the common council for approval.

5. CITY SALES OF DEVELOPMENT PROPERTY. a. The commissioner may only sell, convey or lease, for a term greater than one year, city-owned development property after and pursuant to council approval.

b. To facilitate common council approval, the commissioner shall provide a due diligence checklist on the proposed sale, conveyance or lease including:

b-1. The commissioner's assessment of the market value of the property.

b-2. Full description of the development project.

b-3. Complete site, operations and landscaping plans, and architect renderings for new construction or redevelopment.

b-4. Developer's development project history.

b-5. Capital structure of the project, including sources, terms and rights for all project funding.

b-6. Projected cash flows for the lease term for leased property.

b-7. List and description of project risk factors.

b-8. Tax consequences of the project for the city.

c. Notwithstanding the foregoing, the commissioner may, without common council approval, lease development property for a term not to exceed one year, provided the commissioner has provided the member of the common council in whose district the development property is located, notice of such proposed lease and a summary of the terms thereof; and either the commissioner receives no objection to the proposed lease from the common council member at any time during the period 15 days following delivery of such notice, or the commissioner timely receives an objection to the proposed lease from the common council member in whose district the development property is located, but such objection is overruled by a vote of the common council approving such proposed lease.

6. CITY DISPOSAL OF SCHOOL-PURPOSE PROPERTY. a. The commissioner shall, upon resolution of the common council, initiate a competitive process to solicit proposals for school purpose-property consistent with the fair and open practices of the department of administration.

b. Responsive proposals shall be evaluated by the commissioner or his or her designee based on considerations that include all of the following factors:

b-1. Purchase price or lease rates, with consideration for redevelopment and environmental remediation costs.

b-2. Financial capacity of the buyer or lessee.

b-3. Project development experience of the buyer or lessee or his or her development team.

b-4. The proposed reuse and quality of the design.

b-5. Neighborhood compatibility and community needs.

b-6. Proposed use of emerging businesses and workers qualifying for the resident preference program.

b-7. Tax consequences of the sale, conveyance or lease for the city and taxpayers, including the impact of the taxpayer share of the Milwaukee parental choice program, if applicable.

b-8. Plans for future use, improvements, development or remediation of the property.

b-9. Other non-monetary or public policy considerations.

c. Following evaluation of all proposals, the commissioner or his or her designee shall submit recommendations for the sale or lease of the school-purpose property to the common council for its consideration and approval.

d. To facilitate common council approval, the commissioner shall provide a due diligence checklist on the proposed sale, conveyance or lease of the school-purpose property including the following information:

d-1. An assessment of the market value of the property.

d-2. A full description of the future use and any proposed development of the property, including preliminary site, operations and landscaping plans, available architect renderings, development risk factors and the developer's development project history.

d-3. Proposed capital structure of the purchase, conveyance, lease or development, including anticipated sources, terms and rights for all funding.

d-4. Projected cash flows for the lease term for leased property.

d-5. Tax consequences of the sale, conveyance or lease for the city and taxpayers, including the impact of the taxpayer share of the Milwaukee parental choice program, if applicable.

e. Before proceeding with the final negotiated disposition of any school-purpose property, the commissioner shall provide the common council with a due diligence checklist list, as specified under par. d, for the final negotiated disposition, if the final negotiated sale, conveyance or lease of the school-purpose property differs materially from the proposed property disposition previously provided to the common council under par. d.

7. GARDEN PERMIT LEASES. Annual leases, for no more than the growing season, of neighborhood property, may be issued to individuals by the department of neighborhood services in order to permit such individuals to plant and cultivate a garden thereon.

8. ALL SALES. The city of Milwaukee adopts ss. 62.22(1) and 62.23(17) Wis. Stats., pursuant to the council's authority under s. 62.03(2) Wis. Stats. Pursuant to those provisions, and to s. 62.11(5), Wis. Stats., and s. 4-10 of the city charter, sales and conveyances authorized hereby may be to designated persons or entities for adequate fair market consideration which consideration may recognize monetary as well as non-monetary consideration, including, by not limited to, those public policy and other considerations referred to in sub. 4.

9. GENERAL BUYER POLICIES. Notwithstanding the foregoing, unless otherwise authorized by a vote of the common council, the city shall not convey development property or neighborhood property to any person or entity ("grantee") unless the commissioner determines that the grantee has the skills and financial resources needed to successfully carry out the property rehabilitation or restoration plan required by sub. 2-b-1, if applicable, and without first obtaining such grantee's warranty that neither the grantee nor any principal of the grantee is:

a. Delinquent in the payment of any property tax, special assessment, special charge or special tax to the city.

b. A party against whom the city has an outstanding judgment.

c. A party against whom the city has outstanding health or building code violations or orders from the city's health department or department of neighborhood services that are not actively being abated.

d. A party who has been convicted of violating an order of the health department or department of neighborhood services within the past year.

e. A party who owned property in the city that, at any time within the past 5 years the city acquired by means of property-tax foreclosure.

f. A party who has been convicted of a felony determined by the commissioner to reasonably cause neighborhood or community concern with respect to neighborhood stability, health, safety or welfare. In making this determination, the commissioner may consider factors such as the nature of the crime, the date of conviction and the existence and nature of community impact and complaints.

10. DEED SIGNATURES. The commissioner or designee is authorized to sign deeds and instruments of conveyance and related documents such as, without limitation, a release of deed restriction on behalf of the city with respect to conveyances authorized hereunder.

11. RECORDING OF DEEDS. All deeds for conveyances authorized hereunder shall be recorded by the department of city development with the Milwaukee county register of deeds office within 7 business days of closing, and the grantee shall pay the cost of recording. Alternatively, a title insurance company, a lender or the grantor's or grantee's attorney may record the deed so long as such party agrees to meet the time period for recording required hereunder.

12. SALE PROCEEDS. The net proceeds from the sale of city-owned real estate acquired through property-tax foreclosure, other than rental proceeds, shall be credited to the reserve for tax deficit fund.

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13. NO TAX EXEMPTION. All deeds of conveyance for development property shall contain a permanent restriction prohibiting the grantee and all subsequent owners from applying for an exemption from real estate taxation for such development property pursuant to s. 70.11, Wis. Stats., unless otherwise approved by a two-thirds vote of the common council.

14. PROPERTY NOT AFFECTED. This section shall not affect or apply to the following:

- a. Property owned or controlled by the board of harbor commissioners.
- b. Leases of neighborhood property pursuant to sub. 7.

304-50. Vacation of In Rem Judgment. Where the city has obtained an in rem judgment pursuant to s. 75.521, Wis. Stats., the city attorney's office shall be directed to petition the court on an ex parte basis to reopen and vacate the city's judgment only where the following requirements have been complied with:

1. The former owner of record, or any person having any interest of record with the consent of the former owner of record, has submitted a written request to the city treasurer on a form provided by the city treasurer to have the in rem judgment vacated. No written request to proceed under this section may be submitted for consideration to the common council if any of the following is true:

- a. More than 90 days have elapsed from the date of entry of the in rem judgment to the date of receipt of the request by the city treasurer
- b. The city treasurer has determined, based on consultation with the department of city development, that the city has accepted an offer to purchase the property.
- c. The requester does not have any interest of record in the property.

2. The written request shall identify the property address, the property's tax key number, the name and mailing address of the applicant, and the applicant's interest in the property. The written request shall be consented to and signed by the former owner of record if the requester is not the former owner, unless the former owner is deceased or cannot be located following diligent search and inquiry. It shall also include a list of all

other real property in the city in which the former owner has an ownership interest. The common council may, in its discretion, waive the requirement that the former owner of record consent to the applicant's request if the common council finds that it is in the city's best interest to do so.

3. Prior to submittal of the written request to the city treasurer, the requester shall have paid to the city treasurer in cash or by cashier's check deposits of administrative costs of the various city departments. The requester, if the former owner of record, shall also have filed an application to record the subject property and any other unrecorded properties with the department of neighborhood services, as required in s. 200-51.5.

4. The former owner of record or person having an interest of record may request not more than once to have the in rem judgment vacated on the subject property.

5. The city treasurer shall date stamp, upon receipt, all written requests to proceed under this section and then forward all requests which are timely received to the city clerk along with a written report which indicates: the amount of unpaid taxes, charges, interest and penalties due on the subject properties; whether the administrative and overhead costs of the various city departments have been paid; and the status of tax payments for all other properties located in the city in which the former property owners have an ownership interest and which identifies any other costs incurred or to be incurred by it with respect to the properties. The city clerk shall, upon receipt of the completed written request forms and the written report from the city treasurer, introduce a common council file no later than the next regular meeting and notify the city attorney's office, city treasurer's office, department of city development, the department of neighborhood services and the health department in writing at the time of such introduction that a request has been made to proceed under this section. Those departments from which reports are due shall provide those reports to the city clerk within 15 working days. An extension of the 15-day period may be granted by the city clerk upon receipt of a written request submitted by the reporting department.

6. The department of neighborhood services has submitted a written report to the city clerk verifying whether any of the properties is subject to raze orders issued pursuant to s. 218-4, indicating what if any orders to correct condition of premises have been issued by the department, and listing total costs incurred or to be incurred by it with respect to each property.

7. The department of city development has submitted a report to the city clerk which: indicates whether any of the properties is located in an existing or planned project area; whether any is suitable for any public program or use; identifies occupied parcels; lists total costs incurred or to be incurred by it with respect to each property, including but not limited to repair costs, razing charges, expenses associated with environmental matters and property management; identifies occupant, lease and personalty issues or concerns, if any; and identifies known acquisition interest by others, if any.

8. The health department or the department of neighborhood services has submitted a written report to the city clerk verifying whether any of the properties is subject to a nuisance notice issued by the department, and which lists total costs incurred or to be incurred by it with respect to each property.

9. Upon receipt of all of the required reports, the city clerk shall submit a coordinated report to the appropriate committee of the common council, and the common council shall make the final determination whether any of the properties should be returned to their former owners. The coordinated report shall include, on a per property basis, the total costs and expenses reported by each of the reporting departments, as well as total costs and expenses reported to the city clerk by any other city department or agency concerning the properties.

9.5. The common council, in its discretion, reserves the right to disapprove vacation of an in rem judgment as to any property. The common council may, in its discretion, condition its approval of vacation of an in rem judgment. Conditions may include, among other things, owner acceptance, without claim, of city disposition of personalty, as allowed by state or local law.

10. If vacation of the city's foreclosure judgment is approved by the common council, then the requester shall, within 30 days of the date of the resolution of the common council approving the vacation of the judgment and the return of the subject property to the former owner, pay to the city treasurer by cash or cashier's check, the city's total costs associated with the property, which shall include: costs reported to the common council; all costs incurred by the city with respect to the property through the date of vacation of the city's judgment; all city and county taxes, assessments and charges including interest and penalties through the date of the vacation; and all administrative and overhead costs, including but not limited to, administrative and overhead costs incurred by the reporting departments beyond those costs already paid under sub. 3. This amount shall be the amount needed to redeem the property and may be ascertained by the requester contacting the treasurer's office.

11. Any rental income collected by the city shall not be applied against the total amount due to the city for the redemption of the property.

12. If the requester withdraws the request after submitting it to the city treasurer or if the request is denied, the city may retain all or a portion, as the city determines, of the administrative fees paid under sub. 3 to defray the city's cost of processing the request.

13. If the requester fails to make full payment of the total amount due the city within 30 days of the date of the resolution approving return of the subject property, all deposits made by the requester shall be forfeited, and the common council's approval of the return of the property shall be null and void.

14. If each of the requirements of subs. 1 to 13 has been satisfied, the city attorney's office shall petition the court on an ex parte basis to reopen and vacate the city's judgment with respect to the subject property (on a nunc pro tunc basis to the date of the filing of the petition for foreclosure) so that title to the same may be restored to the former owner, and the city attorney's office shall cause the order from the court so vacating the judgment nunc pro tunc to be filed with the register of deeds office in Milwaukee county.

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304-53. City Treasurer to Acquire Tax Certificates. Upon receipt of notification of entry of judgment declaring the city to be the owner in fee simple under tax deed:

1. TO CANCEL CERTIFICATES, ETC. It shall be the duty of the city treasurer to cancel all tax certificates held by the city against the property described in such deed and to charge the amount thereof to a special account to be made and kept of the "tax certificates of the year _____ on property acquired by tax deed" and to credit the amount of such charge to the account kept of the tax certificates in force for such year, so as to segregate the cancelled certificates from the record of certificates in force.

2. TO PAY COUNTY TAXES, ETC. It shall be the duty of the city treasurer, or of any department cooperating with him in the enforcement of delinquent tax certificates, to pay out of any funds theretofore appropriated for such purpose all outstanding county taxes, or redeem outstanding county tax certificates on the property so acquired not theretofore paid or redeemed in connection with the taking of the tax deeds, and the officer or department making such payment shall notify the city real estate agent of the amount thereof.

304-55. Examination of Tax Sale Property. The commissioner of the department of city development, subject to any resolutions which may be adopted by the common council, shall, from lists furnished by the city treasurer, examine from time to time the improvements upon land as to which the city is owner of tax sale certificates, and report such conditions as may be considered by the commissioner to be unusual, to the city treasurer.

304-57. Tax Deed Property Reserve Deficit Fund. 1. TAXES AND EXPENSES. Whenever a parcel of land acquired by tax deed is subsequently sold by the city, the city comptroller shall first deduct from the said proceeds the fair amount of the cost of acquisition of said tax title, including the costs, disbursements, advertising and all other expenses including expense of drawing and serving papers, commencing suits, entering judgment and an amount equal to the apportioned cost to be determined by the city comptroller of prosecuting such actions, including costs of supplies and clerical support.

Said sums shall be credited to the funds as provided in s. 304-63. From the remaining proceeds, the city comptroller shall deduct the statutory share to which a former owner may be entitled, and make disbursements as determined pursuant to s. 75.36(2m)(3), Wis. Stats. The city comptroller, with the advice of the city attorney, shall deposit the balance, if any, in the tax deed property reserve deficit fund to reimburse that fund for the amount of uncollectible tax that has been charged against said parcel of land.

2. ROTARY LEGAL FUND. A rotary legal fund to be administered by the city attorney is established to be known as the delinquent tax litigation fund to defray the cost and expense of all litigation for the acquisition of tax titles by the city growing out of uncollectible taxes.

3. STENOGRAPHIC HELP. The city attorney is authorized to appoint and employ stenographers from the civil service list as in his judgment may be necessary to carry out the purposes outlined in this section.

4. AMOUNT IN ROTARY FUND. This fund shall be kept at \$2,500 and shall be set up by an initial withdrawal of said amount from the reserve for tax deficit fund as at present constituted and subsequent withdrawals from said fund to replenish said rotary fund to said amount.

304-63. Rotary Tax Deed Improvement Fund. There is established out of the reserve fund for tax deficit fund a rotary tax deed improvement fund which shall be kept at \$500 and shall be set up by an initial withdrawal of such amount from the reserve for tax deficit fund as at present constituted and by subsequent withdrawals from said fund to replenish said rotary fund to such amount. Payment for such repairs and operation and maintenance, except as herein otherwise provided, shall be made upon vouchers of the commissioner of the department of city development in all cases where the expenditure for repairs is to be \$200 or less, for operation and maintenance is to be \$200 or less, at any one time, and where more, by directions of the common council. Payment for such insurance shall be made out of such rotary fund upon voucher of the commissioner. Payment for such

materials, labor, supplies, fuel and equipment shall be made out of said fund upon voucher of the central board of purchases where the expenditure at any one time is to be \$200 or less and where more, by directions of the common council.

304-65. Requirements for Bonds. Whenever bonds are authorized to be issued by any ordinance of the common council under the authority of ch. 67, Wis. Stats., as amended, the commissioners of the public debt shall procure in proper time the requisite number of forms for the same by means of competitive bidding limited to recognized and responsible bank note companies through the central board of purchases in accordance with s. 16-05, charter. Such forms shall show on their face all the statements required to be shown on the face of such bonds by ch. 67, Wis. Stats., as amended, and by ss. 15-04 and 15-06 of the city charter. Each of such forms shall show the amount of the principal of the bonds for which the same is to be issued, the rate of interest, the date of issue and the time when the same is to mature. The aggregate cost of issuing such bonds and marketing same shall be paid from the proceeds of the bond sale, or deducted from same and the project accounts credited with the net proceeds of the sale or sales.

304-67. Form of Bond and Note Prescribed. The commissioners of the public debt shall prescribe the form of bonds and notes issued under the provisions of ch. 67, Wis. Stats.

304-69. Bonds; Signature. In addition to the requirements otherwise provided by law, all bonds and notes shall be signed by the comptroller, and shall be attested by the commissioners of public debt, whose imprinted facsimile signatures shall appear thereupon.

304-71. Requirements for Approval of Bonds.

1. FORM AND EXECUTION.

Notwithstanding any other provisions, whenever the city attorney's office shall be called upon to approve a bond as to form and execution, the following requirements shall be demonstrated to the satisfaction of the city attorney's office before such bond shall be approved as to form and execution:

a. The bond shall be signed by the principal and the surety and, if a corporation, by its authorized officer or officers or authorized agent.

b. A certificate of compliance with the state law or authorization to do business in Wisconsin by the surety shall be attached to each bond or be on file in the office of the city attorney.

c. In the event a bond is executed on behalf of the surety by an agent or attorney in fact, a certified copy of the power of attorney or authorized agent must be attached to the bond or be on file with the city attorney's office.

2. CITY ATTORNEY'S APPROVAL.

Bonds shall be presented to the city attorney's office in a timely fashion so that there shall be adequate time to examine the bond with respect to its form and execution. Failure to present such bonds within a reasonable time to afford the city attorney's office an adequate opportunity to examine into the form and execution thereof shall be a basis for the city attorney's office to refuse to approve the bond as to form and execution.

3. DEFINITIONS. Wherever the word "form" is used with respect to approval as to form and execution, the same shall not refer to the subject matter or the provisions or substance of the document, but merely to the manner in which it is drawn. Wherever the word "execution" is used with respect to approval as to form and execution, the same shall not refer to delivery or acceptance, but only to signing.

4. BOND NOT APPROVED. The city attorney's office is authorized to refuse to approve a bond as to form and execution if, in its judgment, such bond may present any legal question whatsoever as to its proper form, execution or validity.

304-81. Grant Projects and Programs.

1. DEFINITIONS. In this section:

a. "Capital grant" means a grant whose funds are restricted by the grantor for the planning, acquisition or construction of fixed (capital) assets.

b. "City share" means the difference between total grant costs and grantor eligible costs. "City share" may be required or non-required match. A required match is project costs incurred but not eligible for reimbursement and required by grantor agreement for matching purposes.

c. "Costs" means costs as defined in federal management circular A-87 or its successor, cost principles applicable to grants and contracts with state and local governments. These costs are further defined in the city's object code for expenditures maintained by the city comptroller.

d. "Eligible costs" means total costs in which the grantor and grantee agree to participate.

e. "Grant" means a contribution or gift of cash or other assets from any entity (governmental, profit or nonprofit) to be used or expended for a specified purpose, activity or facility excluding developer out-of-program agreements.

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f. "Grantor eligible costs" means all costs (both direct and indirect) which are eligible and approved by the grantor for reimbursement or match under grant agreement, regulations and guidelines.

g. "In-kind match" means that portion of the city share of a grant which consists of city expenditures related to the attainment of the grant objectives which are typically budgeted with existing departmental operating funds whether or not a grant is involved and which are of a continuing nature, having existed prior to the grant and expected to continue after the grant is completed. An "in-kind" match may also include a contribution to a grant from a non-city source.

h. "Operating grant" means a non-capital grant whose funds are restricted for a specified purpose or program.

i. "Out of pocket match" means additional nondepartmentally budgeted funds (cash or borrowed funds) and includes funds provided by the city for major street and bridge improvements.

j. "Program income" means income as defined in the federal office of management and budget (OMB) circular A-102 or its successor or as specified by the grantor agency.

k. "Total costs" means all costs (both direct and indirect) to be incurred during the grant project period, regardless of eligibility for grant reimbursement.

2. ANNUAL CITY BUDGET.

a. Central Grant Parent Accounts.

a-1. The annual budget is to be prepared in accordance with procedures as prescribed by the department of administration. City-wide grant parent accounts shall be included in the grant fund and capital improvement fund. The following parent accounts will be created for each fund as follows:

a-1-a. Grant fund parent account (operating grants): Grantor share; City share out-of-pocket.

a-1-b. Capital improvement fund parent account (capital grants): Grantor share; City share required or nonrequired match borrowing/cash.

a-2. No appropriation transfers shall be made from these parent accounts unless the creation of a grant account is first approved by common council resolution and the city receives a grant award. The city out-of-pocket share will additionally be budgeted for tax levy purposes in a special purpose account of the general fund.

a-3. The central grant parent accounts shall include the funding (expenditure

authorization) for the total cost of the grant to be implemented by the city during the calendar year and a sum for unanticipated grants.

a-4. The appropriation for the central grant parent accounts shall not be itemized on a project by project basis for the coming budget year. The budget document will provide summary parent account totals. Details of the prior year's expenditures for grants are shown in the single audit act supplemental financial report.

b. Budget Submittal and Review.

b-1. Operating Grants.

b-1-a. Each city department shall submit to the department of administration on form BMD-28 or its successor its requests for operating grant projects to be funded during the next budget year. These requests shall be analyzed by the department of administration and shall be aggregated into the total budget request for operating grant projects.

b-1-b. Each city department shall notify the department of administration of any potential grants which are not budgeted but may occur during the next budget year. This information will be used to insure that the amount budgeted in the grant parent accounts is sufficient for all grants received during the year.

b-1-c. The operating budget form BMD-2 or its successor shall be prepared and reviewed by the department of administration according to budget procedures.

b-1-d. The city comptroller shall review the BMD-28 forms or their successors for reasonableness and submit a communication to the department of administration, indicating concurrence or disagreement with the requests, including necessary revenue estimates.

b-2. Capital Grants. Each city department shall submit to the department of administration capital request form BMD-100 or its successor its program or project requests for capital grants, to be funded during the next budget year. These requests will be analyzed by the department of administration, and shall be aggregated into the total grant budget request for capital grants.

b-3. Time Table. The budget submittal and review shall be performed within the budget timetable as published by the department of administration.

c. Departmental Operating Budgets.

c-1. Positions authority shall be included with funds, on a line by line basis, for grant-related positions other than "in-kind", which are required by existing grant agreements or contracts. An

amount equal to the sum of the salaries for all grant positions included in each organization shall be entered as an offsetting deduction on the line "grants and aids" deduction. Such positions shall be identified in the budget under an appropriate caption identifying the grant project. Definite termination date notations for each position, to coincide with or approximate the period of the grant, shall also be included in the budget and companion positions ordinance. This subdivision applies to those grant-related positions which were not in existence prior to the receipt of the original grant nor are expected to continue after the grant project is completed.

c-2. In-kind match positions will be shown in the normal manner with positions authority and funding. No deductions will be made from the departmental budget for in-kind match positions. Other in-kind match expenditures (supplies, materials and services) will also be budgeted in the normal manner and no deductions will be made from the departmental budget for these anticipated expenditures. Such in-kind match expenditures are to be budgeted for the calendar year rather than for the period of the grant.

c-3. The out-of-pocket match and the grantor eligible costs shall not be included in departmental budgets. These appropriations (expenditures) will be authorized in a central special purpose account rather than in the budgets of implementing departments. Departmental expenditures involving the out-of-pocket match or the grantor eligible costs shall be incurred through direct charge specified in sub. 6-b.

c-4. Equipment purchase authorization by grants shall not be included in departmental operating budgets unless it is an in-kind contribution.

c-5. Pension and other fringe benefit costs related to grants, whether they are to be financed by the city or by the granting agency, shall be included in the normal account used for funding each centrally budgeted fringe benefit. That portion of such costs that is to be financed by the granting agency shall also be included in the respective grant parent account and be offset in the city's general revenues by inclusion of appropriate revenue items by the city comptroller to avoid a tax levy impact.

3. INDIVIDUAL GRANT BUDGET.

a. Classification. The classification of a grant as either capital or operating shall be the determination of the city comptroller in accordance with generally accepted accounting principles (GAAP). This determination is to be prior to common council approval of a grant.

b. Operating Grants.
b-1. Budgets shall be itemized into the following cost categories in accordance with the city expenditure accounts:

b-1-a. Personnel-direct labor (0060XXXX) and labor related (0060XXXX).

b-1-b. Fringe benefits (00618XXX).

b-1-c. Operating expenditures (0063XXXX).

b-1-d. Equipment (00680XXX through 00689XXX).

b-1-e. Indirect costs on applicable direct costs as defined by the city comptroller.

b-2. The budget costs listed under subd. 1 shall also be categorized by source of funding as follows

b-2-a. Grantor eligible costs.

b-2-b. City share-out-of-pocket.

b-2-c. City share-in-kind.

c. Capital Grants. Individual grant budgets for capital grants shall be submitted with the authorizing resolution and approved therein.

c-1. Budgets shall be itemized into the following costs:

c-1-a. Administrative expenses, including indirect costs.

c-1-b. Acquisition costs.

c-1-c. Relocation expenses.

c-1-d. Demolition expenses.

c-1-e. Public improvement costs.

c-1-f. Equipment costs.

c-1-g. Disposition costs.

c-1-h. Environmental study and clean-up costs.

c-1-i. Miscellaneous (contingencies).

c-2. Costs listed under subd. 1 shall also be categorized by source of funding as follows:

c-2-a. Grantor eligible costs.

c-2-b. City share - out-of-pocket (borrowing/cash).

c-2-c. City share - in-kind.

d. Instructions.

The city comptroller, in cooperation with the department of administration, shall prepare procedural instructions for the preparation of individual grant budgets. These instructions shall include as a minimum definitions of detail costs and standardized budget forms.

4. FUNDING INDIVIDUAL GRANTS.

All grants except those involving amounts not exceeding \$20,000 and which do not require city share out-of-pocket matches shall comply with the following procedures:

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a. All resolutions relating to operating and capital grants shall be introduced by the administering department to the common council for approval.

b. No department may apply for grant funds without prior approval by the mayor. Common council resolutions for grants shall be required prior to acceptance of funding. No department may accept grant funds without the prior approval of the appropriate resolution by the common council.

c. Departments shall prepare and submit a grant analysis form to the department of administration for review prior to submitting the material listed in par. d. The grant analysis form is required for all new and continuing operating grants. Departments seeking approval of capital grants that have not been included in the current budget are also required to provide this information.

d. The following documents shall be submitted to the city clerk's office by the published deadline prior to introduction at a meeting of the common council:

d-1. Resolution.

d-3. Grant budget form, except for major street and bridge improvements.

d-4. Grant analysis form, if applicable

e. Departments shall be responsible for submitting a letter to the department of employe relations relative to the level or rate of pay for new positions.

f. The department of administration shall be responsible for development of a standard common council resolution format for grants which complies with the format requirements of the city clerk's office. This format shall include, but not be limited to, source of grant funds, grant purpose, funding, travel authority, equipment authorization, initial positions authorization including expiration dates and private automobile reimbursement eligibility. The city comptroller shall review and approve the standardized format and any variances from the standardized format before the resolution is heard by the appropriate committee of the common council.

g. The department of public works shall be responsible for the development of a standard common council resolution for major street and bridge improvements. The department of administration and the city comptroller shall review and approve the standardized format and any variances from the standardized format.

h. Quarterly Report. Administering departments shall on a quarterly basis prepare and submit to the division of budget and policy reports relating to the acceptance of any grants not required pursuant to this subsection to comply with the provisions of this subsection. From the departmental reports, the division of budget and policy shall on a quarterly basis prepare and submit a single, coordinated report to the common council and city comptroller.

i. The department of administration shall on a monthly basis provide to the city clerk a list of grants for which departments have been approved by the mayor to apply.

5. GRANT ACCEPTANCE AND ESTABLISHMENT OF GRANT ACCOUNTS. All grants including those involving amounts not exceeding \$20,000 and which do not require city share out-of-pocket matches shall comply with the following procedures:

a. Upon award and acceptance of a grant, a copy of the grant agreement and grantor approved budget shall be sent to the city comptroller.

b. The administering department shall designate a coordinator for each grant project or program and notify the city comptroller. The city comptroller shall notify the administering department of the staff person in the comptroller's office responsible for each grant.

c. The administering city department shall prepare amendments to the original resolution prior to the execution of the grant award if:

c-1. The purpose of the grant is significantly changed.

c-2. The amount of city share - out-of-pocket changes from that specified in the original resolution.

c-3. The amount of city share increases by more than 10% of the total cost or \$5,000, whichever is greater.

c-4. The total grant exceeds that originally specified by more than 10%.

c-5. The ratio of out-of-pocket match to grant increases from that specified in the original resolution.

c-6. Position authority is changed from that originally approved.

d. Individual grant accounts shall be established by the city comptroller with the concurrence of the administering department to provide for accounting of grant costs consistent with the grant budget and city accounting policies. The city comptroller shall be responsible for the accounting system to be used for a grant project.

e. Prior to the start of the grant period, the department of employe relations shall notify the city comptroller that grant funded positions as proposed and authorized in the grant resolution have been reviewed and that the rates of pay are consistent with other city positions performing similar duties or are reasonable for the responsibilities and duties proposed.

6. EXPENDITURE OF GRANT FUNDS AND GRANT FINANCIAL REPORTING.

a. Expenditure of grant funds shall be in accordance with the grant agreement, grantor approved budgets and city policies.

b. Expenditures shall be charged directly to the grant accounts and shall be coded to the city's expenditure code for expenditures as maintained by the city comptroller. The accounts established by the city comptroller shall be the official financial records for grants. The city comptroller shall review and approve specialized transaction coding to meet individual grant accounting and reporting requirements. Any variance from these procedures shall be approved by the city comptroller.

c. City share - in-kind match costs (exclusive of indirect costs) shall be charged to the grant in-kind performance submeasures as established by the city comptroller.

d. The acquisition of materials, supplies, equipment and contracts shall be in accordance with procedures established by the central board of purchases or its successor and grant procurement regulations. Equipment variances shall be approved in accordance with s. 18-10, city charter. Copies of these approvals shall be forwarded to the city comptroller.

e. Expenditure of grant funds for travel shall be limited to 110% of the amount specified in the grant budget submitted with the authorizing resolution if approved by the grantor. All travel expenditures shall be in accordance with city travel policies.

f. The administering city department shall be responsible for the preparation of grant activity reports, if required, relating to the meeting of goals and objectives of the grant. Copies of the final reports, if required by the grantor agency, are to be sent to the city comptroller, the department of administration and the legislative reference bureau.

g. Financial reports for grants shall be prepared and submitted by the administering department in accordance with the grant agreement and regulations after review by the city comptroller. The city comptroller shall establish a

grant billing cycle based upon the city's accounting periods which is to be used in meeting grant fiscal reporting requirements. All fiscal reports shall agree with the grant accounts as maintained by the city comptroller. Reconciliation shall be provided to the city comptroller for reports not agreeing with the official grant accounts. Copies of all financial reports shall be sent to the city comptroller.

h. All draw requests or requests for reimbursement shall name the treasurer, city of Milwaukee, as payee. The grantor shall be instructed to send all checks or wire funds to the city treasurer. The city comptroller and city treasurer shall develop procedures for the recording of the receipt of grant funds.

i. If the grantor authorizes the use of program income earned during the grant period, the city comptroller is authorized to transfer additional appropriations and estimated revenues for the amount of program income consistent with the grant award up to 10% of the original award. If program income is not required to be used for the grant, or returned to the grantor, it shall be transferred to general city revenue at the city's fiscal year-end.

7. BUDGET MODIFICATIONS AND COST OVERRUNS AND DISALLOWED COSTS.

a. The administering department shall be responsible for obtaining grantor approval of line budget modifications when required and transmit the amended budget and approval to the city comptroller.

b. The administering department shall notify the grantor and the city comptroller if the grant cannot be completed within the original budgeted amount or time period. A request shall be made to the grantor for participation in the estimated cost overrun and time extensions prior to the request for additional city funding. The department shall not incur costs in excess of the amount authorized unless approved by the grantor and the common council.

c. The administering city department shall be responsible for obtaining the appropriate funding for estimated project overruns and costs disallowed by the grantor agency.

d. To permit a reasonable flexibility in variances between actual costs and estimates:

d-1. Expenditure charges to a grant for out-of-pocket match shall be permitted to exceed the original appropriation for these costs by not more than \$1,000 providing sufficient funds are available in the grant parent account and a transfer has been approved in accordance with s. 18-10, city charter.

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d-2. If expenditures charged to a major street and bridge improvement grant exceed the amount authorized for city share by 10% of the total cost or \$5,000, whichever is greater, but not to exceed \$150,000, the administering city department shall request additional authorization from the budget and management division in accordance with s. 18-10-6, city charter. The city comptroller is authorized and directed to make the approved transfers.

d-3. If an increase in a major street and bridge improvement grant's cost is within the 10% or maximum \$150,000 limit, a transfer of funds request shall be sent to the comptroller's office.

d-4. If an increase in a major street and bridge improvement grant's cost is greater than the 10% or maximum \$150,000 limit, a shortfall resolution shall be submitted to the common council to authorize the increase in the project's cost.

d-5. The provisions of par. d shall also apply to all previously approved grants.

8. ANNUAL APPROPRIATION CARRYOVERS AND GRANT CLOSEOUTS.

a. For each grant that has not been completed, the year end balance in the grant appropriated to a department shall carry forward in accordance with common council resolution to the next budget year. The carrying over of unexpended funds shall be limited to 3 years from the year in which the funds were appropriated, or, as provided by law. An operating grant exceeding this term shall be refunded through a separate resolution.

b. The administering city department shall obtain formal grant extensions from granting agencies. Copies of these extensions shall be forwarded to the city comptroller upon receipt. Grants without formal extensions shall be closed out in accordance with the grant expiration date per the grant agreement.

c. A grant account shall be considered complete when the term of the grant has expired and a 120-day closeout period has elapsed. All grants shall be closed out in accordance with grantor regulations. The closeout period shall not exceed 120 days from the grant expiration date.

d. The grant parent accounts may be carried forward to subsequent years by appropriate common council action.

9. GENERAL POLICY STATEMENTS.

a. Indirect costs shall be included as a grantor participating cost when permissible under the grant regulations. The decision to exclude

indirect costs from grant or participating costs shall rest with the common council.

b. The community development agency was authorized and directed to coordinate the implementation of activities conducted as a part of the city of Milwaukee's community development plan by resolution file number 74-92-e, adopted on October 8, 1974. In conjunction with these responsibilities, the community development agency developed procedural guidelines for the community development block grant program which were adopted by common council resolution 74-92-5v on April 10, 1979. These guidelines shall remain in effect with the exception of the line in section V(A) referring to capital improvements guidelines. The department of administration or its successor shall continue to provide guidelines for the community development block grant program provided that any changes to the guidelines are approved by the city comptroller and any other interested city department prior to their submission to the common council. This is to insure that the provisions of this section are followed as much as practicable.

c. The city comptroller in cooperation with the department of administration shall develop procedural instructions after consultation with affected city departments to implement the provisions of this section.

304-91. Expenditure of Funds to be Reimbursed by Greater than Anticipated Revenues.

1. DEFINITIONS. In this section:

a. "Reimbursable expenditure" means the cost of departmental labor, materials or services not currently appropriated in that department's budget, the provision of which generates greater than anticipated revenue.

b. "Greater than anticipated revenue" means a revenue generated by a reimbursable expenditure which is greater than the revenue anticipated therefrom in the current year's budget.

2. GENERAL POLICY STATEMENT.

Section 18-06-2 of the city charter provides that whenever a department is reimbursed for materials or services furnished and the funds so received are not by law credited to some particular fund, the department may spend money so received for the same purpose for which the money was originally appropriated in the budget. Section 925-130a, Wis. Stats. (1919), provides

authority for temporarily funding such reimbursable expenditures. In accordance with s. 925-130a, Wis. Stats. (1919), general city funds may be temporarily transferred to a special purpose account, reimbursable services advance fund, in anticipation of estimated revenues to be applied to such fund.

3. APPROPRIATION AND EXPENDITURE OF FUNDS TO BE REIMBURSED BY GREATER THAN ANTICIPATED REVENUE.

a. The expenditure of funds to be reimbursed by greater than anticipated revenue shall occur only after the common council provides the necessary appropriation authorizing budgetary and expenditure authority.

b. The authorizing resolution shall include an estimate of expenditures to be reimbursed by greater than anticipated revenue, and an estimate of greater than anticipated revenue. The estimate of greater than anticipated revenue shall be equal to or greater than the estimate of expenditures to be reimbursed and shall be certified by the comptroller in the authorizing resolution.

c. Upon introduction, the city clerk shall refer the authorizing resolution to the comptroller's office to obtain the original signature of the comptroller which certifies to the greater than anticipated revenue amount. The following language shall be included in any resolution that authorizes reimbursable expenditures that are funded by greater than anticipated revenue pursuant to s. 304-91:

Pursuant to s. 304-91, I hereby certify that the money required for this item is anticipated to be realized on or before 12/31/xx to be expended only for the purpose(s) in this resolution.

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d. Upon adoption of a common council resolution authorizing appropriation of funds from the reimbursable services advance fund to a department for expenditure, the comptroller shall advance funds from the general fund consistent with the authorizing resolution.

e. Expenditures are to be in accordance with prescribed city policies and procedures.

4. DOCUMENTATION. Prior to introduction of a resolution referenced in sub. 3, city departments requesting expenditure authority for reimbursable expenditures shall submit documentation in support of estimates for expenditure and greater than anticipated revenues to the budget and management division and provide copies to the comptroller.

304-93. Tax Incremental Districts-Authorized Funding. 1. PURPOSE. This section is enacted to provide for common council review and approval of expenditures of city funds for any tax incremental district.

2. CITY AUTHORIZED FUNDING.

a. In the resolution creating a tax incremental district, the common council shall specify the amount of city funds authorized to be spent to implement the project plan.

b. Effective May 15, 2005, a tax incremental district shall have an authorized funding amount equal to 110 percent of the sum of funding not exceeding \$1,000,000 explicitly authorized by resolutions for that district. Nothing in this paragraph shall cause the withdrawal of funding that has been released for a tax incremental district prior to May 15, 2005.

3. FUNDING RESOLUTIONS. A resolution authorizing funds to be expended for a tax incremental district shall contain within the body of the resolution the explicit amount of funds authorized to be expended. Unless the resolution states the amount is in addition to amounts previously authorized, the funding amount shall be deemed to be the new limit on total city funding for that tax incremental district. The city comptroller shall define and add to the resolution the funding amount to cover financing expenses.

4. PROCEDURE FOR INCREASING FUNDING. The expenditure of city funds for a particular tax incremental district in excess of amounts previously authorized for a district shall occur only after common council adoption of a resolution authorizing additional funding, as follows:

a. The department of city development determines that city expenditures for a tax incremental district may exceed those authorized for the district.

b. The department of city development verifies that sufficient budget authority is available to provide additional city funds.

c. The department of city development provides a projection, prepared within the past 18 months, of tax incremental revenues and an analysis of their ability to cover anticipated project costs, including financing costs as defined by the city comptroller.

d. An authorizing resolution shall contain a recital that enumerates:

d-1. Tax incremental district plan's estimate of total tax incremental district expenditures.

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d-2. Department of city development's estimate of total tax incremental district expenditures.

d-3. Total authorized expenditures after adoption of the resolution.

e. An authorizing resolution is introduced that includes the information, and complies with the provisions, in paragraphs a to d.

f. Upon adoption of an authorizing resolution by the common council and a request by the department of city development, the comptroller shall release the requested amount of authorized funds for the tax incremental district.

5. ANNUAL REPORT. The city comptroller shall submit its annual TID audit and together with the department of city development shall submit annually to the common council no later than August 1 a report and summary of the status of all tax incremental districts, detailing the amount of expenditures, accomplishments in such districts, projections as to when the districts will be closed out, and the percentage of allowable debt each district represents.

304-95. Tax Incremental Districts - Inclusion of Street-Paving Costs in Project Plans. 1. NEW DISTRICTS.

In preparing the project plan for any new tax incremental district, the commissioner of city development shall include in the plan, as project costs, the costs of all street-paving projects anticipated to occur within the district and within one-half mile of the district's boundaries within the next 6 years, as identified by the city's most recent 6-year local street-paving program. The commissioner shall consult with the department of public works in identifying all street-paving projects to be included in the project plan. The requirement to include street-paving costs in the project plan for a new tax incremental district may be waived by resolution of the common council.

2. EXISTING DISTRICTS. a. The commissioner of city development shall prepare, for each tax incremental district that is within one year of fully recovering its project costs, an amendment to the district's project plan to include, in the "statement of the kind, number, location of all proposed public works or improvements" and the "detailed list of estimated project costs" required by s. 66.1105(4)(f), Wis. Stats., all street-paving projects anticipated to occur within the district or within one-half mile of the district's boundaries within the next 6 years, as identified by the city's most recent 6-year local street-paving program, subject to the guidelines set forth in sub.

3. The

commissioner shall consult with the department of public works in identifying all street-paving projects to be included in the project plan.

b. No project plan amendment shall be required under this subsection if any of the following is true:

b-1. An extension of the expenditure period for the district is prohibited under state law.

b-2. The district is a developer-funded tax incremental district in which a developer funds project costs up front and the city repays the developer over time using actual tax incremental revenue received.

b-3. The common council has approved a resolution permitting the district to donate excess revenues to one or more underperforming recipient tax incremental districts to insure that the indebtedness of those districts may be retired within the districts' statutory lives.

c. No provision of this subsection shall be interpreted as prohibiting the commissioner from preparing a project plan amendment, for the purpose specified in par. a, more than one year prior to the anticipated closing-out of a tax incremental district.

3. GUIDELINES FOR AMENDING PROJECT PLANS. A project plan amendment prepared under sub. 2 shall:

a. Fund additional eligible public improvements which have a direct impact on the redevelopment achieved in the district.

b. Enumerate how the additional public improvements will improve the long-term viability of the district.

c. Provide an amount of funding that is limited to the amount of tax incremental revenue generated within the district in the year preceding the amendment.

d. Provide that, upon completion of the improvements, the district shall be closed out without the need for additional action by the city, unless the life of the district is further extended under s. 304-96.

e. Provide funding for additional public improvements only to the extent that the district's indebtedness can still be retired within the maximum statutory life for the district.

4. JOINT REVIEW BOARD. The project plan amendment prepared under sub. 2 shall not be effective unless approved by the joint review board established pursuant to s. 66.1105(4m), Wis. Stats.

304-96. Tax Incremental Districts – Extension to Fund Affordable Housing and Improvements to the City’s Housing Stock.

1. EXTENSION REQUIRED. As permitted by s. 66.1105 (6)(g), Wis. Stats., after the date on which a tax incremental district created by the city pays off the aggregate of all of its project costs, including any project costs relating to an amendment to the district’s project plan under s. 304-95-2, the life of the district shall be extended for one year if:

a. The common council adopts a resolution extending the life of the district for one year. The resolution shall specify how the city intends to use the additional tax incremental revenues to improve its housing stock. The commissioner of city development shall prepare this resolution.

b. The city clerk forwards a copy of the common council resolution to the Wisconsin department of revenue, notifying it that it is required to continue to authorize the allocation of tax increments to the district under s. 66.1105(6)(a), Wis. Stats.

2. USE OF FUNDS FROM DISTRICT LIFE EXTENSION. If the city receives tax increments from the extension of the life of a tax incremental district under this section, it shall use at least 75 percent of the increments received for the benefit of affordable housing in the city. The remaining portion of the increments shall be used by the city to improve its housing stock.

304-97. City Financial Assistance to For-Profit Institutions of Higher Education.

1. DEFINITION. In this section:

a. “Direct financial assistance” means the value of below-market land sales, any direct subsidies or city expenditures for private improvements targeted specifically to a project. It includes the value of tax increment financing and below-market-rate loans provided by the city.

b. “Found in violation” means paid a fine or changed policy or practice at the direction of the U.S. department of education to comply with a federal regulation, regardless of admission of culpability.

2. LIMITATION ON ASSISTANCE. No city direct financial assistance shall be provided to any for-profit institution of higher education, including any for-profit college, university or institute and any proprietary institution of higher education as defined in 34 CFR s. 600.5, or to any developer of a project that will include selling or leasing real estate to, or constructing a facility for, a for-profit institution of higher education, unless the following criteria are met:

a. For a for-profit institution of higher education seeking city direct financial assistance, the institution shall certify to the department of city development that it, and any other institution owned and operated by the same company as the applicant institution, is in compliance with all applicable U.S. department of education regulations set forth in 34 CFR 600. The institution shall further certify that it, and any other institution owned and operated by the same company, has not, during the previous 3 years, been found in violation of any provision of 34 CFR 668.

b. For a developer seeking city direct financial assistance for a project that will include selling or leasing real estate to a for-profit institution of higher education, the developer shall certify to the department of city development that the institution, and any other institution owned and operated by the same company as the institution buying or leasing the real estate, is in compliance with all applicable U.S. department of education regulations set forth in 34 CFR 600, and has not, during the previous 3 years, been found in violation of any provision of 34 CFR 668.

3. DURATION OF LIMITATION. In the case of direct financial assistance in the form of tax incremental financing or a loan, the limitation of sub. 2 shall be in effect until the tax incremental district is closed or the loan is completely repaid.

4. INCLUSION IN AGREEMENTS. The limitation of sub. 2 shall be clearly stated in each loan agreement, development agreement or lease agreement pertaining to city direct financial assistance to a for-profit institution of higher education or to any developer of a project that involves selling or leasing real estate to, or constructing a facility for, a for-profit institution of higher education.

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**LEGISLATIVE HISTORY
CHAPTER 304**

Abbreviations:

am = amended
cr = created

ra = renumbered and amended
rc = repealed and recreated

rn = renumbered
rp = repealed

<u>Section</u>	<u>Action</u>	<u>File</u>	<u>Passed</u>	<u>Effective</u>
Ch. 304	cr	881930	3/7/89	3/25/89
304-1-5	cr	051296	2/7/2006	2/24/2006
304-3-1-a	am	930096	5/25/93	6/12/93
304-3-1-a	am	980942	10/30/98	11/18/98
304-3-1-b	rn to 304-3-1-c	980103	5/27/98	6/13/98
304-3-1-b	cr	980103	5/27/98	6/13/98
304-5-2-0	am	930451	7/27/93	8/13/93
304-6	cr	110766	11/4/2011	11/23/2011
301-6-1-c	rc	130364	7/23/2013	8/10/2013
301-6-2	am	130364	7/23/2013	8/10/2013
304-6-3-0	am	120361	7/24/2012	8/10/2012
304-6-3-b	am	130364	7/23/2013	8/10/2013
304-6-3-c	am	120361	7/24/2012	8/10/2012
304-6-3-c	am	130364	7/23/2013	8/10/2013
304-6-3-d	cr	130364	7/23/2013	8/10/2013
304-6-4-0	am	120361	7/24/2012	8/10/2012
304-6-4-b	am	120361	7/24/2012	8/10/2012
304-6-4-b	am	130364	7/23/2013	8/10/2013
304-6-5-0	am	120361	7/24/2012	8/10/2012
304-6-5-a	am	130364	7/23/2013	8/10/2013
304-6-5-d	rc	130364	7/23/2013	8/10/2013
304-7-1	am	930097	5/25/93	6/12/93
304-7-2-e	am	961318	12/17/96	1/9/97
304-7-2-f	am	050735	10/18/2005	11/4/2005
304-18	cr	000325	6/30/2000	7/20/2000
304-24	cr	930380	7/6/93	7/23/93
304-24-5-d	am	030504	11/14/2003	1/1/2004
304-24-5-d	am	040518	9/21/2004	1/1/2005
304-24-7-a	am	030504	11/14/2003	1/1/2004
304-24-7-a	am	040518	9/21/2004	1/1/2005
304-25 ¹	rp	940095	5/17/94	6/4/94
304-25	cr	080034	9/2/2008	11/5/2008
304-25-3	am	891786	5/29/90	7/15/90
304-25-7	rn to 304-25-9	891786	5/29/90	7/15/90
304-25-7	cr	891786	5/29/90	7/15/90
304-25-9	rc	901494	1/22/91	2/1/91
304-25-10	cr	901494	1/22/91	2/1/91
304-25.5	cr	090465	12/22/2009	1/9/2010
304-26	cr	060462	7/31/2006	8/12/2006
304-26.5	cr	090376	3/2/2010	3/19/2010
304-26.5	rc	110139	7/6/2011	7/23/2011
304-26.5	rc	121591	7/2/2013	7/23/2013
304-27-2-c	rc	891614	1/16/90	2/3/90
304-27-4-0	am	891614	1/16/90	2/3/90
304-27-4-a-0	rc	891614	1/16/90	2/3/90
304-27-4-b and c	am	891614	1/16/90	2/3/90

¹ Date of repeal effective was contingent upon date exposition district imposed and commenced collection of a room tax under s. 66.75(1m)(a), Wis. Stats. The district commenced collection of the tax 1/1/95.

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304-27.5	rn from 320-29	111233	1/18/2012	2/4/2012
304-28	cr	891612	12/19/89	12/24/89
304-28.5	cr	931862	4/26/94	5/13/94
304-28.5-5	am	960380	7/30/96	8/16/96
304-28.5-6	rn to 304-28.5-7	961524	5/13/97	5/31/97
304-28.5-6	cr	961524	5/13/97	5/31/97
304-29-3-d	am	941625	2/14/95	3/3/95
304-29-4-a-2	am	931078	11/11/93	12/19/93
304-29.5	cr	121597	5/21/2013	6/11/2013
304-30	cr	900963	11/6/90	11/23/90
304-30-2-c	am	941797	6/6/95	6/23/95
304-30-3-a	am	941797	6/6/95	6/23/95
304-30-3-c	rp	941797	6/6/95	6/23/95
304-31	rn to 304-32	060775	11/10/2006	1/1/2007
304-31	cr	060775	11/10/2006	1/1/2007
304-31.5	cr	090459	9/22/2009	10/9/2009
304-31.5-2	am	140397	7/22/2014	8/8/2014
304-31.5-4	am	130736	11/1/2013	1/1/2014
304-31.5-6	cr	100438	9/21/2010	10/7/2010
304-36	cr	101433	5/3/2011	5/20/2011
304-38	cr	030524	7/31/2003	8/19/2003
304-38.5	cr	160843	11/1/2016	11/18/2016
304-45	am	121803	7/23/2013	8/10/2013
304-46	cr	110766	11/4/2011	11/23/2011
304-46	rp	130364	7/23/2013	8/10/2013
304-48	cr	961687	3/4/97	3/20/97
304-48	rc	020093	5/14/2002	6/1/2002
304-48-2-c	rc	971769	3/20/98	4/4/98
304-48-3-c	am	980963	12/18/98	1/1/99
304-48-5	am	971769	3/20/98	4/4/98
304-49	rc	060444	2/6/2007	2/23/2007
304-49-1-c	rn to	140612	10/14/2014	10/31/2014
	304-49-1-d			
304-49-1-c	cr	140612	10/14/2014	10/31/2014
304-49-1-d	rn to	140612	10/14/2014	10/31/2014
	304-49-1-e			
304-49-1-f	cr	140910	10/14/2014	10/31/2014
304-49-2	rc	090162	7/28/2009	8/14/2009
304-49-2-0	am	900641	10/16/90	11/2/90
304-49-2-b-1	am	101307	4/12/2011	4/29/2011
304-49-2-d	cr	900641	10/16/90	11/2/90
304-49-3	am	101307	4/12/2011	4/29/2011
304-49-3	rc	140612	10/14/2014	10/31/2014
304-49-3.5	cr	900641	10/16/90	11/2/90
304-49-4	am	980963	12/18/98	1/1/99
304-49-4	am	990863	10/19/99	11/5/99
304-49-4	rc	090162	7/28/2009	8/14/2009
304-49-4-b	am	101307	4/12/2011	4/29/2011
304-49-4.5	cr	140612	10/14/2014	10/31/2014
304-49-5-b	rn to	131142	1/22/2014	2/8/2014
	304-49-5-c			
304-49-5-b	cr	131142	1/22/2014	2/8/2014
304-49-6	am	85-1551	5/29/90	6/15/90
304-49-6	rn to	140910	10/14/2014	10/31/2014
	304-49-7			
304-49-6	cr	140910	10/14/2014	10/31/2014
304-49-6-0	rc	950143	4/2/96	5/1/96
304-49-6-a	rc	950143	4/2/96	5/1/96

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304-49-6-a-1	am	960621	7/30/96	8/16/96
304-49-6-a-1	am	970301	1/20/98	1/24/98
304-49-6-b	am	980963	12/18/98	1/1/99
304-49-6-c	cr	901739	7/28/92	8/14/92
304-49-6-c	rc	950178	7/28/95	8/16/95
304-49-6-c-1	am	921872	4/8/93	4/28/93
306-49-6-c-1	am	931118	11/24/93	12/15/93
304-49-6-c-3	am	931118	11/24/93	12/15/93
304-49-6-c-3	am	980963	12/18/98	1/1/99
304-49-6-c-5	am	980963	12/18/98	1/1/99
304-49-6-c-6	am	980963	12/18/98	1/1/99
304-49-6-c-6	am	990863	10/19/99	11/5/99
304-49-6-c-7	am	921872	4/8/93	4/28/93
304-49-6-c-7	am	931118	11/24/93	12/15/93
304-49-6-c-8	am	980963	12/18/98	1/1/99
304-49-7	rn to 304-49-8	140910	10/14/2014	10/31/2014
304-49-7.5	cr	900088	9/25/90	10/12/90
304-49-8	rc	950143	4/2/96	5/1/96
304-49-8	rn to 304-49-9	960336	6/25/96	7/13/96
304-49-8	cr	960336	6/25/96	7/13/96
304-49-8	am	980963	12/18/98	1/1/99
304-49-8	rn to 304-48-9	140910	10/14/2014	10/31/2014
304-49-8-0	am	090162	7/28/2009	8/14/2009
304-49-9	rn to 304-49-10	960336	6/25/96	7/13/96
304-49-9	am	980963	12/18/98	1/1/99
304-49-9	rn to 304-49-10	140910	10/14/2014	10/31/2014
304-49-10	rn to 304-49-11	920569	11/20/92	12/11/92
304-49-10	cr	920569	11/20/92	12/11/92
304-49-10	rn to 304-49-11	960336	6/25/96	7/13/96
304-49-10	rn to 304-49-11	140910	10/14/2014	10/31/2014
304-49-11	am	912458	5/26/92	6/12/92
304-49-11	rn to 304-49-12	920569	11/20/92	12/11/92
304-49-11	am	930451	7/27/93	8/13/93
304-49-11	rn to 304-49-12	950143	4/2/96	5/1/96
304-49-11	cr	950143	4/2/96	5/1/96
304-49-11	rn to 304-49-12	960336	6/25/96	7/13/96
304-49-11	rn to 304-49-12	140910	10/14/2014	10/31/2014
304-49-11-c	cr	960336	6/25/96	7/13/96
304-49-12	rn to 304-49-13	950143	4/2/96	5/1/96
304-49-12	rn to 304-49-13	960336	6/25/96	7/13/96
304-49-12	rn to 304-49-13	001267	1/16/2001	2/2/2001
304-49-12	cr	001267	1/16/2001	2/2/2001
304-49-12	rn to 304-49-13	140910	10/14/2014	10/31/2014
304-49-13	rn to 304-49-14	960336	6/25/96	7/13/96
304-49-13	rn to 304-49-14	001267	1/16/2001	2/2/2001
304-49-13	rn to 304-49-14	011621	5/14/2002	6/1/2002
304-49-13	cr	011621	5/14/2002	6/1/2002
304-49-13	rn to 304-49-14	140910	10/14/2014	10/31/2014
304-49-14	rn to 304-49-15	001267	1/16/2001	2/2/2001
304-49-14	rn to 304-49-15	011621	5/14/2002	6/1/2002
304-49-14	rc	140910	10/14/2014	10/31/2014

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304-49-15	am	001458	2/27/2001	3/16/2001
304-49-15	rn to 304-49-16	011621	5/14/2002	6/1/2002
304-49-17	cr	020935	11/6/2002	11/23/2002
304-50	cr	060444	2/6/2007	2/23/2007
304-50-1	rc	090954	12/22/2009	1/9/2010
304-50-1-0	am	141331	12/16/2014	1/10/2015
304-50-2	am	141331	12/16/2014	1/10/2015
304-50-7	am	120871	11/8/2012	11/29/2012
304-50-9.5	cr	090954	12/22/2009	1/9/2010
304-50-9.5	rc	120871	11/8/2012	11/29/2012
304-50-10	am	090954	12/22/2009	1/9/2010
304-50-11	am	090954	12/22/2009	1/9/2010
304-50-13	am	100119	5/25/2010	6/12/2010
304-51	am	912458	5/26/92	6/12/92
304-51	rp	060444	2/6/2007	2/23/2007
304-57-1	rc	961786	4/22/97	5/9/97
304-59	rp	101499	5/3/2011	5/20/2011
304-61	rp	101499	5/3/2011	5/20/2011
304-65	am	930451	7/27/93	8/13/93
307-71-d	rp	130366	9/24/2013	10/11/2013
304-81	cr	940843	10/18/94	11/4/94
304-81-1-b	am	030712	9/23/2003	10/10/2003
304-81-2-a-1-a	am	030712	9/23/2003	10/10/2003
304-81-2-a-1-b	am	030712	9/23/2003	10/10/2003
304-81-2-b-1-d	am	030712	9/23/2003	10/10/2003
304-81-2-c-1	am	030712	9/23/2003	10/10/2003
304-81-3-b-1	rc	030712	9/23/2003	10/10/2003
304-81-4-0	am	031671	4/13/2004	4/30/2004
304-81-4-b	am	030712	9/23/2003	10/10/2003
304-81-4-b	am	120997	4/30/2013	5/17/2013
304-81-4-d-2	rp	131546	4/22/2014	5/9/2014
304-81-4-h	cr	031671	4/13/2004	4/30/2004
304-81-4-i	cr	120997	4/30/2013	5/17/2013
304-81-5-0	am	031671	4/13/2004	4/30/2004
304-81-6-b	am	030712	9/23/2003	10/10/2003
304-81-7-d-2	am	030712	9/23/2003	10/10/2003
304-81-7-d-2	am	030504	11/14/2003	1/1/2004
304-81-7-d-2	am	040518	9/21/2004	1/1/2005
304-81-7-d-2	am	070424	6/10/2008	6/27/2008
304-81-7-d-3	rp	030712	9/23/2003	10/10/2003
304-81-7-d-3	rn to 304-81-7-d-5	070424	6/10/2008	6/27/2008
304-81-7-d-3	cr	070424	6/10/2008	6/27/2008
304-81-7-d-4	rn to 304-81-7-d-3	030712	9/23/2003	10/10/2003
304-81-7-d-4	cr	070424	6/10/2008	6/27/2008
304-81-9-a	am	030712	9/23/2003	10/10/2003
304-83	cr	041157	11/21/2007	12/12/2007
304-83	rp	131016	11/26/2013	12/17/2013
304-83-2-b-0	am	091533	4/13/2010	4/30/2010
304-83-2-b-3	cr	091533	4/13/2010	4/30/2010
304-91	cr	980965	10/30/98	11/18/98
304-91-4	am	030504	11/14/2003	1/1/2004
304-91-4	am	040518	9/21/2004	1/1/2005
304-93	cr	031616	2/22/2005	3/11/2005
304-95	cr	090623	9/22/2009	10/9/2009
304-95	rc	120347	7/24/2012	8/10/2012
304-95-1	am	140419	7/22/2014	8/8/2014

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304-95-3-d	am	130460	9/24/2013	10/11/2013
304-96	cr	130460	9/24/2013	10/11/2013
304-97	cr	120737	6/11/2013	6/28/2013