

CHAPTER 5

COUNTY ADMINISTRATION/FINANCES

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CHAPTER 5

COUNTY ADMINISTRATION/FINANCES

5.101 COLLECTION OF DELINQUENT TAXES

- (1) Statutory Authorization. Oconto County collects delinquent taxes according to the provisions of Chapter 75, Wis. Stats. This ordinance is adopted pursuant to the authorization contained in Sec. 75.35(3), Wis. Stats.
- (2) Intent. It is the intention of Oconto County in adopting this ordinance that it may at its option recognize the former owner's right to purchase from the County property taken by tax collection enforcement procedures, and to promptly return these parcels to the tax base. In meeting the objectives of this ordinance, the County will:
 - (a) Determine the exact interest the former owner has in relationship to the property in question;
 - (b) Take into account the equitable interest of other concerned parties.
 - (c) Exempt sales back to former owners from the provisions of Sec. 75.69, Wis. Stats., requiring the appraisal and advertisement of said property prior to sale and all other related expenses.
- (3) Areas To Be Regulated. All lands within the boundaries of Oconto County are subject to the terms of this ordinance.
- (4) Administration. The administration of this ordinance is assigned to the Forest, Parks, and Recreation/Land Information Systems Subcommittee of the Oconto County Board of Supervisors. The County Clerk is authorized to execute all necessary conveyances to former owners as permitted herein upon the approval of said conveyance by the Forest, Parks, and Recreation/Land Information Systems Subcommittee.
- (5) Sale of Real Estate Acquired Through Delinquent Taxes Procedures. Real estate to which the County has acquired title by delinquent tax procedures may be sold only under the procedures of this Section.

(a) Appraisal

- (1) Before placing a parcel for sale, the Forest, Parks, Recreation/Land Information Systems Subcommittee at its discretion may determine the appraised value or may have an appraisal made by a certified appraiser.
- (2) Parcels that have an appraisal of not more than eighteen (18) months old and which were offered for sale at least once may have the appraisals adjusted by the Subcommittee.

(b) Notice of Sale. Public notice of the sale of real estate shall be made by publishing a Class 3 notice, under Chapter 875, Wis. Stats., in a newspaper of general circulation within the County. Notice shall also be given to the clerk of the city, village, or town in which the real estate is situated at least three (3) weeks prior to the sale.

(c) Type of Sale

(1) a. The sale shall be by sealed bid on forms established by the Forest, Parks, Recreation/Land Information Systems Subcommittee. No bid may be accepted unless it is for at least the appraised value of the parcel approved by the County Board. The sale shall be conducted by the Forest, Parks, Recreation/Land Information Systems Subcommittee. Approval of the successful bidder shall be by the Forest, Parks, Recreation/Land Information Systems Subcommittee.

b. A ten percent (10%) bond in the form of a cashiers check or postal money order shall be included with each bid. In the event that the bidder fails to close the property by providing the balance due within thirty (30) days of the time from which the bid is awarded the bond shall be forfeited in damages to the County. The parcel will then be offered to the next qualified bidder.

c. In the event of a tie bid, tie bidders must resubmit new bids within three (3) days. Failure

to resubmit will invalidate the original bid and the contract will be awarded to the next qualifying bidder.

(2) If no bids are received, or the bids received are less than the appraised value, the Subcommittee may offer a parcel for sale through real estate brokers, advertisements or other appropriate means.

(3) Prior to offering tax delinquent land for sale after it has been advertised once (by bid), the Forest, Parks, Recreation/Land Information System Division shall maintain a list of parcels available for sale on a monthly basis. The sale shall be for at least the appraised value. The offer of these parcels will not be made in the three (3) months prior to the regular land sale. The available list shall show these parcels and identifying them by municipality or location.

(4) Prior to offering tax delinquent parcels for public sale The County may accept an offer to purchase from a municipality, State of Wisconsin or U.S. Government on tax delinquent land for less than the total lien on the land if the offer is deemed by the Forest, Parks, Recreation/Land Information Systems Subcommittee to be advantageous to Oconto County.

a. Deed. The County shall provide a suitable deed for the parcel.

(6) Repurchase by Former Owners of Tax Delinquent Parcels.

(a) Statutory Authorization. This Section is adopted pursuant to the authorization contained in Sec. 75.35(3), Wis. Stats.

(b) Intent. It is the intention of Oconto County in adopting this Section to recognize the former owner's right to purchase from the County property taken by Tax collection enforcement procedures, and to promptly return these parcels to the tax base. In meeting the objectives of this Section the County will:

(1) Determine the exact interest the former owner has in relationship to the property in question;

- (2) Take into account the equitable interest of other concerned parties;
 - (3) Exempt sales back to former owners from the provisions of Sec. 75.69, Wis. Stats., requiring the appraisal and advertisement of the said property prior to sale.
- (c) Areas to be regulated. All lands within the boundaries of Oconto County are subject to the terms of this Section.
- (d) Administration. The administration of this Section is assigned to the Forest, Parks, Recreation/Land Information Systems Subcommittee of the Oconto County Board of Supervisors. The County Clerk is authorized to execute all necessary conveyances to former owners as permitted herein upon the approval of said conveyance by the Forest, parks, Recreation/Land Information Systems Subcommittee.
- (e) Regulation.
- (1) Preference. A former owner, who lost title to real property through delinquent tax collection enforcement procedures, or heirs, may be given preference in the right to purchase said lands from the County, subject only to the further conditions of this Section.
 - (2) Exemption. A sale of real property by the County to a former owner as required herein is exempt from the requirements of Sec. 75.69, Wis. Stats.
 - (3) Costs. The former owner who purchases a parcel of property from the County shall pay the following costs:
 - a. Taxes and interest that were outstanding on the day the property was taken by tax deed.
 - b. Interest on the total amount set forth in Subsection(e)(1) at the rate of eighteen percent (18%)per annum from the date of

taking by the County to the date of sale.

c. Four Hundred Dollars (\$400.00) processing fee that shall be paid in a lump sum prior to the expiration of time established by the Forest, Parks, Recreation/Land Information Systems Subcommittee for payment.

d. Estimated taxes for years not taxed due to exemption under county ownership plus interest at the rate of eighteen percent (18%) per annum on amounts that would otherwise be delinquent except for County ownership.

e. All other direct costs related to the processing of said parcels including but not limited to appraisal, advertising, postage, delinquent charges, bonded and unbonded.

f. Limitation of Exercise. A former owner, or heirs, must exercise their right to purchase a parcel under the terms of this Section within one (1) year from the date said property was taken by the County.

g. After the expiration of the one (1) year period to exercise their right under this Section, the County at its option may choose to waive the requirements of Sec. 75.69, Wis. Stats., and sell the property under the terms of this Section.

- (4) Several Owners. In the event more than one (1) former owner applies to the County for the purchase of the same parcel, the County shall convey the property to those persons, as tenants in common, according to their demonstrated equitable interests. The County shall also apportion the costs of publishing this parcel among those owners according to their equitable interests.
- (5) Dispositional Owners and Interests. Whenever the County is unable to clearly establish that a person or persons qualify as a former owner, or

whenever the County is unable to clearly establish the equitable interests of a former owner or owners, the parcel of concern shall be appraised, advertised for sale and sold pursuant to the requirements of Sec. 75.35 and 75.69, Wis. Stats., without regard for this Section and Sec. 75.35(3), Wis. Stats.

- (7) Waiver. In the event that it is determined that waiver of Section 5.101(6) "the one year buy back", is in the best interest of Oconto County, this may be done by a majority vote of the Oconto County Board of Supervisors.

5.102 EMPLOYEE PARKING PROHIBITED

(1) Parking Prohibited. No person employed by Oconto County shall park or cause another person to park a motor vehicle on any parking lot owned or leased by Oconto County in any area designated as visitor parking during the hours of 7:30 a.m. to 4:30 p.m. on and including Monday through Friday.

(2) Areas Designated. The Public Property Committee of the Oconto County Board of Supervisors shall designate areas for visitors parking and shall cause signs to be erected notifying the public and employees of Oconto County of the same. The designated areas shall include, but not limited to, the parking area on the east side of the Oconto County Courthouse adjacent to Park Avenue.

(3) Penalty. Any person who violates any provision of this ordinance shall be subject to a forfeiture of not less than \$5.00 nor more than \$50.00 together with the costs of prosecution and upon failing to pay said forfeiture and costs, be imprisoned in the Oconto County Jail for a period of time not to exceed 30 days. The County shall also have any and all remedies afforded by the Wisconsin Statutes in addition to the forfeiture and costs of prosecution described herein.

5.103 COUNTY SALES AND USE TAX

(1) Purpose. This ordinance is enacted under authority of Subchapter V of Chapter 77, Wis. Stats. and the county sales and use tax imposed herein shall be used to reduce the annual property tax levy of Oconto County in the following order:

1. pay the annual debt service obligation levy,
2. pay for designated capital projects,

3. offset the tax levy of budgeted county operations.

(2) Imposition of Tax. There is hereby imposed a county sales and use tax at the rate of 0.005 percent in the manner and to the extent permitted as set forth in their entirety in Subchapter C of Chapter 77, Wis. Stats., and acts amendatory thereto.

(3) Effective Date. The county sales and use tax established by this ordinance shall become effective July 1, 1994.

(4) Repeal. This ordinance is subject to repeal by County Board action by delivery of a certified copy of a repeal ordinance to the Wisconsin Department of Revenue at least 60 days before the effective date of repeal, which for all counties is December 31.

(5) Notification. A certified copy of this ordinance shall be delivered to the Secretary of Revenue of the State of Wisconsin no later than February 1, 1994.

5.104 OCONTO COUNTY FINANCIAL MANAGEMENT POLICY

(1) Approval. The Oconto County Financial Management Policy, a copy of which is on file in the Office of the Oconto County Clerk, is hereby approved and, by reference, made part of this ordinance as if fully set forth herein. Any future amendments or revisions to the Oconto County Financial Management Policy are hereby adopted by reference and made part of this section as if fully set forth herein. Amendments to the Oconto County Financial Management Policy shall be made pursuant to a resolution adopted by the County Board.

(2) Effective Date. This ordinance shall take effect January 1, 1999.

5.105 LIMITATION ON PAYMENT OF DOG DAMAGES CLAIMS

(1) Limitation. Oconto County hereby establishes the sum of \$1000.00 as the maximum amount that the County will pay on any dog damage claim filed with the County under the provisions of Sec. 174.11, Wis. Stats.

(2) Authority. This limitation is established pursuant to the authority given to Counties at Sec. 174.11(5), Wis. Stats.

(3) Effective Date. This ordinance shall be effective for any dog damage claim filed with the County Clerk on or after

August 1, 1999.

5.106 OCONTO COUNTY INTERNET AND ONLINE SERVICE POLICY

(1) Approval. The Oconto County Internet and Online Service Use Policy, a copy of which is on file in the Office of the Oconto County Clerk, is hereby approved, and, by reference made part of this ordinance as if fully set forth herein.

(2) Effective Date. This ordinance shall take effect August 1, 1999.

5.107 RECORDS RETENTION

(1) Purpose; General Retention Period. The purpose of this ordinance is to establish a County-wide records retention schedule and authorize destruction of certain Oconto County records pursuant to that schedule on an annual basis. Record custodians do not have the authority to destroy the records prior to the established retention period unless such records have been reproduced as original records pursuant to Sec. 16.61(7), Wis. Stats. If there is not a specific law requiring a specific retention period, all records must be retained seven (7) years unless the Wisconsin Public Records Board fixes a shorter period.

(2) Historical Society Notification. Prior to the destruction of any public record, at least 60 days notice of said destruction shall be given in writing to the Wisconsin Historical Society (WHS). The WHS has waived the required 60 day notice for any record designated "Waived" (notification requirement waived) in the retention schedule. The WHS must be notified 60 days prior to destruction of any record designated with "Notify" (notification required). "N/A" indicates not applicable and applies to any records designated for permanent retention with the original custodian. Notice to WHS is also required prior to destruction of any record not listed in this schedule.

(3) Destruction Of Records After Request For Inspection. No requested record may be destroyed until after the request is granted or sixty (60) days after the request is denied. If any action is commenced under Sec. 19.37, Wis. Stats., the requested record may not be destroyed until a court order is issued and all appeals have been completed.

(4) Destruction Of Records Pending Litigation. No record subject to pending litigation shall be destroyed until the litigation has been resolved.

(5) Microfilming and/or Other Methods Of Preserving Department Records. Departments may keep and preserve public records through the use of microfilm provided that the microfilming meets the applicable standards established in Sec. 16.61(7), Wis. Stats. Departments should consider factors such as the retention period and estimated cost of the microfilming in deciding which records to microfilm. After verification, paper records can be destroyed if these records are to be preserved on microfilm. For microfilmed records not identified as permanent, the record retention set forth in this ordinance applies. Departments may preserve records by any other accepted reproductive device; optical imaging or electronic formatting, in lieu of microfilming. Records may be retained in electronic format according to the standards established in Sec. 16.61(2), Wis. Stats.

(6) Definitions. The following definitions shall be applicable in this ordinance:

(a) Legal Custodian. The individual responsible for maintaining records pursuant to Sec. 19.33, Wis. Stats.

(b) Record. Record as defined in Sec. 19.32(2), Wis. Stats.

(7) Legend. The following terms and abbreviations are used in the records retention schedule set forth herein:

AT: After Termination

C: Confidential

CR: Creation or receipt (Typically the retention is calculated from the creation or receipt of a record, plus the designated numbers of years)

EVT: Event (Typically the retention schedule is calculated from an event, such as the close of a case or end of the project, plus the designated number of years)

FIS: Fiscal (Meaning the current fiscal year and the designated number of years)

N: Notify WHS before destruction

N/A: Not applicable

P: Permanent

PII: Personally Identifiable Information (has the Meaning specified in Sec. 19.62(5), Wis. Stats.

S: Until superseded

W: Waived Notification

WHS: Wisconsin Historical Society

WPRB: Wisconsin Public Records Board

(8) Records Retention And Destruction. The records in the records retention/disposition schedule attached hereto and incorporated herein by reference are maintained by various Departments in the County and are subject to uniform regulation unless otherwise specified. The retention period and authority are listed with each record. All paper records shall be destroyed by shredding, all electronic records shall be destroyed by erasing, and all microfilm records shall be shredded.

5.108 JAIL FACILITY FEE SCHEDULE

(a) Authority. This ordinance is adopted pursuant to the authority granted by Sections 302.372, 800.095, 303.08, 302.425, 938.275, and 973.03, Wis. Stats.

(b) Fee. The Sheriff is authorized to charge the following fees to pay for the cost of inmate care, processing, and release:

<u>Inmate Service</u>	<u>Fee Assessed</u>	<u>Authority</u>
Booking Fees	\$30.00 one Time fee	Sec. 302.372, Wis. Stats.
Pay to Stay	\$11.00 per day	Sec. 302.372, Wis. Stats.
Municipal Fee	\$11.00 per day	Sec. 800.095, Wis. Stats.
Huber Board Fee	\$20.00 per day	Sec. 303.08, Wis. Stats.

Huber Board Fee (Transfer)	\$25.00 per day	Sec. 303.08, Wis. Stats.
G.P.S. Fee	\$25.00 per day	Sec. 302.425, 973.03, Wis. Stats.
G.P.S. Fee (Transfers)	\$30.00 per day	Sec. 302.425, 973.03, Wis. Stats.
G.P.S. Set Up Fee	\$25.00 one time Fee	Sec. 302.425, Wis. Stats.
Juvenile Housing Fee	\$130.00 per day (Subject to Court App.)	Sec. 938.275, Wis. Stats.
Co-Pay Nurse	\$10.00	Sec. 302.372, Wis. Stats., Sec. 5.109, Oconto County Code
Co-Pay Medical	\$10.00	Sec. 372.372, Wis. Stats. Sec. 5.109, Oconto County Code

(c) Payment. The Sheriff is authorized to obtain payment at the time of booking and/or by deducting the fee from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the fee, the Sheriff may employ any means authorized by law to collect the fees.

5.109 PAYMENT OF MEDICAL, DENTAL, HOSPITAL AND MISCELLANEOIUS EXPENSES BY PRISONERS

(a) This ordinance is adopted pursuant to the authority granted by Wis. Stats. 302.372 and 302.38.

(b) Each sentenced person shall pay a \$10.00 co-payment for each prescription medication.

(c) Each sentenced person shall pay a \$10.00 co-payment for each exam from the jail physician or jail nurse.

(d) Each sentenced person shall pay for the costs of

medical, dental, and hospital care outside of the jail.

(e) Each sentenced person shall pay expenses incurred to investigate the prisoner's financial status.

(f) Each sentenced person shall pay expenses incurred by the county to collect payment under this ordinance.

(g) Each sentenced person shall pay any other expenses incurred by the county on behalf of a specific prisoner, such as for personal care, transportation, or special materials or supplies.

(h) The Sheriff is authorized to obtain payment of jail expenses by deducting the amount of such expenses from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the jail expenses, the Sheriff may employ any means authorized by law to collect the expenses.

(i) The Sheriff is authorized to seek reimbursement in the manner authorized by the Oconto County Ordinance or as otherwise provided in Wis. Stats. Chapters 302 to 303, and the Sheriff is authorized to use a combination of methods to seek and secure reimbursement, but may not collect for the same expenses twice.

5.110 CUSTODY AND MAINTENANCE OF ELECTRONIC RECORDS

(1) Definitions. For purposes of this ordinance the following words or phrases shall have the following meanings:

(a) "Record" shall have that definition as is provided in Section 19.32, Statutes.

(2) Responsibility for Custody and Maintenance of Records.

(a) Each Oconto County Department shall be responsible to act as the legal custodian, in compliance with the Wisconsin Open Records Law (Section 19.32 et. Seq., Wisconsin Statutes) in relationship to those records subject to said law which are in the physical possession of that department, except as stated herein.

(b) The Oconto County Technology Services Department shall not be designated as the legal custodian nor shall be responsible for maintaining records generated by or transmitted to a County department utilizing electronic systems maintained by the

Technology Services Department except for those records specifically generated and intentionally transmitted to the Technology Services Department as the subject of said transmission.

(c) The Oconto County Technology Services Department shall not be responsible for monitoring and maintenance, destruction or deletion of records which are stored within the electronic systems maintained by the Technology Services Department for which it has not been designated as the legal custodian, pursuant to this Ordinance.

5.111 MAILBOX INSTALLATION

(1) Purpose. This Ordinance is intended to establish standards for the safe installation of mailboxes within the right-of-way adjacent to highways in Oconto County. The term "mailbox" means any device used to receive mail, newspapers, packages, or similar items and the term includes any structure used to support the mailbox.

(2) Authorization. A person may install and maintain a mailbox within the right-of-way adjacent to or near the person's residence provided that the mailbox complies with all requirements established by the United States Postal Service and all requirements established by this Ordinance.

(3) Requirements.

(a) Location. A mailbox must be placed on the right side of the highway, except in the case of one-way traffic; at the far side of the driveway; and a minimum of 60 feet from any intersecting road in the direction of the delivery route.

(b) Setback. The mailbox must be set back a sufficient distance so that no portion of the mailbox extends over the traveled portion of the highway or the outside edge of the shoulder.

(c) Height. The bottom of the mailbox receptacle must be a minimum of 42 inches to a maximum of 48 inches from the street surface.

(d) Material. A mailbox must be constructed of light sheet metal, plastic, or a similar material. The mailbox must be firmly attached to any support structure in order to minimize the possibility of its separating from the structure if struck

by a vehicle.

(e) Number and Separation. No more than two mailboxes may be mounted on a single support post. A light weight newspaper box mounted below a mailbox will not be counted toward this limit. Support posts must be separated by a distance that is equal to three-quarters of the height of the support posts.

(f) Support Structure. A mailbox support structure must be designed to break off or move out of the way if struck by a vehicle. No support may extend more than 24 inches into the ground; be placed in concrete; or filled with an anchor plate. A metal support may have an anti-twist device if the device does not extend more than 10 inches below the ground surface. The maximum material specifications for a support post are:

1. A square wood post must not be larger than 4 inches by 4 inches nominal.
2. A round wood post must not be larger than 4 inches in diameter.
3. A metal pipe must have an inside diameter of 1 ½ inches or less.
4. A metal channel must weigh less than 2 pounds per foot.

(5) Variance. The Highway Commissioner is authorized to grant a variance on a case by case basis to any requirement specified in sub. (3) provided that the variance is authorized in writing and does not compromise public safety.

(6) Enforcement. This Ordinance may be enforced under the provisions of Wis. Stats. §86.04 pertaining to highway encroachments.

5.112 BAN ON DIGITAL, PHOTOGRAPHIC OR ELECTRONIC IMAGING IN COUNTY OFFICE OR PROPERTY

(1) **Purpose.** It is the principal of Oconto County that the buildings held and operated by Oconto County are generally open to the public, subject to certain necessary restrictions, and it is the principal that the public should retain the right to inspection of copying of a record held by Oconto County subject to the limitations provided by law. Notwithstanding it has been held

by the legislature and the Courts of the State of Wisconsin that while these records and places are subject to public inspection the custodian of the record or area does reserve the right to limit access, and the method of record duplication. The use of cameras or digital imaging devices in offices of the public charge may be used to supersede the duly established fee system, may violate the privacy rights of citizens of Oconto County and may be used to convey confidential information and thus undermine the operation of the County. It is the intent of this section to set forth the limitations on duplication and imaging that may be established in the properties held by Oconto County.

(2) Definitions.

- (a) Copy/Copying: Make a copy by means of a Photostat device to make paper copies of documents and other visual images.
- (b) Camera: A device which copies image on film or digitally.
- (c) Digital Imaging: The use of any electronic device to scan, copy or duplicate from an original document to digital information in the form of pixels that can be read and manipulated by a computer, and subsequently reformed as a visible image.
- (d) Digital Imaging Device: Any electronic device, which is implemented in obtaining digital images, including but not limited to digital cameras, electronic scanners, and cellular telephones.
- (e) Fee System: The system of charges implemented through the Oconto County and Wisconsin Statutes requiring custodian of records to charge a requestor for costs associated with creation of copies.
- (f) Legal Custodians: The elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.
 - 1. Unless otherwise prohibited by law, the County Clerk or the Clerk's designated deputy clerks shall act as legal custodians for the county board and

for any committees, commissions, boards, or authorities created by ordinance or resolution of the county board.

2. For every authority not specified in subs. (a) or (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.

- (g) Prior Authorization: means advanced written permission by the official charged with maintenance of the area in which the imaging will take place.
- (h) Public Office: includes appointive office or position of a local governmental unit in which an individual serves as the head of a department, agency, or division of the local governmental unit, but does not include any office or position filled by a municipal employee.
- (i) Public Record: any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Public Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), computer printouts and optical disks.
- (j) Public Restroom: any segregated area in property owned or operated by the County, which has been designated for placement of toilets and sinks.
- (k) Vital Records Area: means a designated area in an office where vital records are stored and where they are made available for public use.
- (l) Related data: means court orders, amendment forms of all types, affidavits, documentary proofs, correspondence and indexes associated with a specific vital record.
- (m) Vital record: means a certificate of birth, death, divorce or annulment, a marriage document or a fetal

death report, including related data.

(3) Policy.

- (a) In accordance with Wisconsin Law, no person shall use cameras, cellular phone cameras or digital imaging device in any above defined areas held by Oconto County;
- (b) No person shall use cameras, camera phones, or digital imaging devices in any area in which the use of such devices has been explicitly prohibited, without prior authorization from the above designated legal custodian or public office in charge of the accessible area or the records.
 - 1. The legal custodian or public office in charge of the area shall provide a public notice by posting of a sign in the areas in which the use of said devices are banned.
- (c) The use of cameras, camera phones or digital imaging devices in any public restroom is banned.
- (d) No person shall use personal photocopying machines, digital imaging devices or cameras to make copies of any vital records, public record or related data for the purpose of superseding the legislatively established fee system without prior approval from the legal custodian.
 - 1. If such approval is granted, the legal custodian reserves the right to implement whatever usual and customary charges may be implemented in the copying of the record.

(4) Limitations. The limitations to the access of public records as provided by law are hereby incorporated into this section by reference.

(5) Penalty. Whoever violates this ordinance shall be subject to a forfeiture of not less than \$25.00 nor more than \$500.00 together with the costs of prosecution and, in default of payment of the forfeiture and costs, shall be imprisoned in the Oconto County Jail until said forfeiture and costs are paid, but not to exceed 90 days.

5.113 PENALTY ON DELINQUENT GENERAL PROPERTY TAXES, SPECIAL ASSESSMENTS, SPECIAL CHARGES, AND SPECIAL TAXES

(1) Intent. It is the intent of Oconto County by imposing the penalty authorized under Section 74.47 (2), Wis. Stats., to encourage the timely payment of general property taxes, special charges, special assessments, and special taxes to generate additional needed revenue.

(2) Penalty. Pursuant to Sec. 74.47 (2), Wis. Stats., there is hereby imposed a penalty of 0.5% per month or fraction of a month, in addition to the interest under Sec. 74.47(1), Wis. Stats., on any delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll for each and every year.

(3) Effective Date. This ordinance shall be effective January 1, 2011. The penalty provided in par.(2) shall apply to any delinquent general property taxes, special assessments, special charges and special taxes that are included in the tax roll for each and every year and, also, to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of this ordinance or any year thereafter.

5.114 FAIR AND OPEN HOUSING

(1) Adoption. The Oconto County Board of Supervisors hereby adopts Section 106.50, Wis. Stats., and all subsequent amendments thereto.

(2) Implementation. The officials and employees of Oconto County shall assist in the orderly prevention and removal of all discrimination in housing within the County by implementing the authority and enforcement procedures set forth in Sec. 106.50, Wis. Stats.

(3) Enforcement. The Office of the Oconto County Administrative Coordinator shall maintain forms for complaints to be filed under Sec. 106.50, Wis. Stats., and shall assist any person alleging a violation thereof in the County to file a complaint thereunder with the Wisconsin Department of Work Force Development, Equal Rights Division, for enforcement of Sec. 106.50, Wis. Stats.