



TO MEMBERS OF THE FINANCE COMMITTEE:

There will be a Finance Committee Meeting on **Thursday, December 19, 2019 at 5:30 p.m.** in the Council Chambers of Altoona City Hall.

Agenda:

1. Call Meeting to Order.
2. Roll Call.
3. Discuss/consider approval of minutes of the August 22, 2019 Finance Committee meeting.
4. Discuss/consider recommendation to Council regarding request by owners of 1003 Garfield Avenue for prospective purchaser of home to assume all or a portion of special assessments pursuant to Altoona Municipal Code 3.24.140 (d) (12), subject to legal counsel approval of any required agreements.
5. Miscellaneous Business and Communications.
6. Adjournment.

Cindy Bauer  
City Clerk

Dated: 12/13/19

**Requests from persons with disabilities who need assistance to participate in this meeting/hearing should be made to the City Clerk's Office at 715-839-6092 with as much advance notice as possible.**

### **Speak Your Peace: The Civility Project**

The Common Council of the City of Altoona, Wisconsin, recognizes and has adopted by *Resolution 3B-15* that the nine tools of civility, drafted by *Speak Your Peace: The Civility Project* will provide increased opportunities for civil discourse in order to find positive resolutions to the issues that face our city. These tools include the following:

*Pay Attention | Listen | Be Inclusive | Don't Gossip | Show Respect | Be Agreeable  
Apologize | Give Constructive Criticism | Take Responsibility*

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**Finance Committee Meeting Minutes  
August 22, 2019**

**(1) Call Meeting to Order.**

Meeting was called to order by Chairman Andy Schlafer at 5:00 p.m. in the Council Chambers at Altoona City Hall.

**(2) Roll Call.**

Members present: Andrew Schlafer, Red Hanks, Tim Sexton,  
Susan Rowe and Mark Willer

Also Present: City Finance Director Tina Nelson  
City Administrator Michael Golat  
City Council Member Matt Biren  
Management Analyst Roy Atkinson

**(3) Discuss/consider approval of minutes of the November 29, 2018 Finance Committee meeting.**

Motion by Willer/Hanks to approve the minutes of the November 29, 2018 Finance Committee meeting. Sexton abstained. **Motion carried.**

**(4) Discuss/consider recommendation to Council regarding approval of the Comprehensive Annual Financial Report for 2018**

Finance Director Tina Nelson noted that last year the City went out for RFP's for auditors and the Finance Committee and Council approved CliftonLarsonAllen as the new auditors.

Brock Geyen of CliftonLarsonAllen was in attendance to present the Comprehensive annual Financial Report for 2018. He summarized the following:

1. Reports Issued: Auditor's Report (Opinion) and the Management letter.
2. Other Assistance and Observations which consist of Regulatory Filing Assistance.
3. General Fund.
4. Special Revenue Funds.
5. Debt Service Funds.
6. Capital Project Funds.
7. Enterprise Funds.
8. Long-term Obligations.

Motion by Willer/Sexton to recommend to Council acceptance of the Comprehensive Annual Financial Report for 2018 as presented by CliftonLarsonAllen. **Motion carried.**

**(5) Miscellaneous Business and Communications.**

None.

**(6) Adjournment**

Motion by Sexton/Rowe to adjourn at 5:35 p.m. **Motion carried.**

Transcribed by  
Cindy Bauer, City Clerk

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# THE CITY of *Altoona*

## MEMORANDUM

TO: Altoona Finance Committee Members

FROM: Michael Golat, City Administrator

SUBJECT: Summary of **THURSDAY, DECEMBER 19, 2019** Finance Committee Meeting Items

Provided below for your consideration is a summary of the **THURSDAY, DECEMBER 19, 2019** Finance Committee Meeting agenda items.

**ITEM 4 - Discuss/consider recommendation to Council regarding request by owners of 1003 Garfield Avenue for prospective purchaser of home at to assume all or a portion of special assessments pursuant to Altoona Municipal Code 3.24.140 (d) (12), subject to legal counsel approval of any required agreements.**

Altoona Municipal Code Chapter 3.24.140 (c) notes that any outstanding special assessments shall be paid upon conveyance of a property by deed or recorded land contract and shall not be assumed by the purchaser of the property. However, 3.24.140 (d) (12) provides that an exception may be granted in the following circumstances:

*If the city council, upon affirmative recommendation of the finance committee, finds that a specific exception is in the city's best interests, and formally grants an exception.*

City staff has received a request from the owners of 1003 Garfield for such an exception.

As you are aware, work on Garfield Avenue commenced this fall, but was not completed due to the early onset of cold weather. The home owners at 1003 Garfield have been trying to sell their home, but have found it difficult given the impact of the construction. They have received an offer, wherein the purchaser would be willing to assume all or a portion of the special assessments, which would make the transaction feasible. Therefore, they are asking for an exception to paying the special assessments in full as described above.

If approved, the unpaid special assessments would remain as a lien against the property with the new owners responsible for paying the assessments. Staff advises that, at closing, the new owner be required to sign an agreement drafted by the City Attorney to assume the outstanding special assessments, noting the special assessments would need to be paid consistent with Chapter 3.24 of Altoona Municipal Code. Further, the City would require the agreement to be recorded.

**Suggested motion:** I move to recommend/not recommend to Council approval of the request for an exception to Altoona Municipal Code Chapter 3.24.140 (c) consistent with Chapter 3.24.140 (d) (12) as requested by the owners of 1003 Garfield Avenue subject to final approval by the City Attorney who will provide related agreement(s) for execution by the property owner and Mayor Pratt, which such agreement(s) shall be recorded.

C. On appeal, the court may confirm, annul or modify any special assessment. (Ord. 9 (part), 1977)

**3.24.130 Minimum time frame.**

A. The minimum time frame for assessment procedures, pursuant to Wis. Stat. §§ 66.0703 & 66.0901, shall be as shown in the following graph:

B. The adoption of the preliminary resolution, the public hearing and the adoption of the final resolution are completed at the regular sessions of the city council, which meets the second week of each month. The publication of all resolutions and the notice of public hearing must be in compliance with Wisconsin Statutes. (Ord 2B-15, 2015 (part); Ord. 9 (part), 1977)

**3.24.140 Collection procedure.**

A. Special assessments levied under any statute or for any purpose become a lien upon the property

		<b>Situation A</b>		<b>Situation B</b>		
		If the State of Wisconsin is assessed at least \$50,000.		If the State of Wisconsin is not being assessed or if the state is being assessed at less than \$50,000.		
		Governing body shall declare by preliminary resolution its intention to exercise the powers for a stated municipal purpose.				
		After adoption of preliminary resolution.				
<b>Timeline</b>		Report filed with the clerk is sent to the state.		Notice of preliminary resolution published as a class 1 notice.		
	2-4 Business Days	Transit time of report from municipality to state.		<b>40 Days</b>	10 Days	No hearings may commence.
	Within 90 Days After Report is Received	Building commission shall review the assessment and shall determine if the assessment is just and legal and if the proposed improvement is compatible with state plans.			Within 30 Days After 10-Day Period	Hearing shall commence. Governing body approves plans and specifications and adopts a final resolution.
		<b>Within 90 Days After Notice is Published</b>		After adoption of final resolution.		
				Notice of final resolution published as a class 1 notice.		
	<b>Within 90 Days After Notice is Published</b>		Time to be determined as published in the final resolution.			
			Advertisement of bids.			
		Opening of bids. Awarding of contract.				

from the date of final determination by the city council in favor of the municipality or the owner of any assessment certificate, bond or other document issued by the municipality. Delinquent special assessment payments or installments shall be collected in the same manner as delinquent real estate taxes, pursuant to Wis. Stat. § 66.0703(13).

B. The city will accept special assessments paid in one lump sum, within thirty days after the certification of final levy of special assessments has been mailed to affected property owners, or in ten annual installments. If the installment method of payment is chosen by the property owner, the property owner must pay one-tenth of the original principal assessment each year, together with all interest accumulated for that year. Interest on special assessments shall be equal to two percent plus the interest the city paid on the bond issue for the given project, or, if bonding is not used for the project, then annual interest shall equal two percent plus the interest rate the city would be charged for general borrowing on the date of completion of the project.

C. Upon conveyance, by deed or recorded land contract, of any property subject to a special assessment which is authorized to be paid in installments and which has been placed on the tax roll, the entire amount of

special assessments then outstanding shall be immediately due and payable and shall be not assumed by the purchaser of the property. In the event of nonpayment, the entire outstanding special assessment balance shall be placed on the next ensuing tax roll and collected in the same manner as taxes upon real estate. Following such a conveyance, the city treasurer shall make appropriate modifications to the city's special assessment roll and records to reflect such change.

D. Subsection C shall not apply to any conveyance:

1. Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded;
2. Pursuant to mergers of corporations;
3. By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration of cancellation, surrender or transfer of capital stock between parent and subsidiary corporations;
4. Between husband and wife, parent and child, step-parent and step-child, parent and son-in-law or parent and daughter-in-law for nominal or no consideration;
5. Between agent and principal or from a trustee to a beneficiary without actual consideration;
6. Solely in order to provide or release security for a debt or obligation except as required by Wisconsin Statutes;
7. By will, descent or survivorship;
8. Pursuant to or in lieu of condemnation;
9. Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract;
10. Between a corporation or partnership and its shareholders or partners if all of the stock is owned by, or all the partners are, spouses or lineal ascendants or decedants of each other, if the transfer is for no consideration except stock of the corporation or an interest in the partnership and if, in the case of transfers from corporations, the corporation owned the property for at least three years;
11. To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt from this section;
12. If the city council, upon affirmative recommendation of the finance committee, finds that a specific exception is in the city's best interests, and formally grants an exception. (Ord. 2B-15, 2015 (part); Ord. 2A-98, 1998; Ord. 2A-90, 1990; Ord. 9 (part), 1977)

### **3.24.145 Penalty—Delinquent property taxes.**

A. Pursuant to Wis. Stat. § 74.47(2), the city imposes a penalty of .5 percent per month or fraction of a month, in addition to the interest prescribed by Wis. Stat. § 74.47(1), on all overdue or delinquent personal property taxes retained for collection by the city or eventually charged back to the city by the county for purposes of collection under Wisconsin Statutes Section 74.31.

B. This penalty of .5 percent per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent on the effective date of the ordinance codified in this section or which subsequently become overdue or delinquent. (part, Ord. 2B-15, 2015 (part); Ord. 10C-83, 1983)

### **3.24.150 Street construction.**

A. Improvement Categories.

1. Right-of-way. No street will be improved unless a minimum sixty-six-foot right-of-way has been established, except that the city council may approve the improvements of frontage roads with sixty-foot right-of-way. Street rights-of-way accepted by the city prior to enactment of these requirements may be improved with rights-of-way of less than sixty-six feet.

2. Grading and Gravel.

a. When requested, the city will grade and gravel streets in units of one block or more.

b. Assessments are levied for the cost incurred by the city in the construction of a standard residential street to a maximum width of thirty-six feet, face to face of curb. If a street less than thirty-six feet wide is