

AGENDA
LICENSES AND FEES COMMITTEE
MONDAY, November 13, 2023 – 3:30 p.m.
Superior Government Center
1316 N 14th Street in Room 204



[Video Call Link](#)

Meeting ID: Meeting ID: 261 733 850 074 Passcode: WELJvJ
Dial In Option: 1 (872)242-8028 Phone Conference ID: 925 085 122#

MEMBERS: Brent Fennessey (Chair), Mike Herrick (Vice Chair), Jack Sweeney, & Lindsey Graskey (Alternate)

MISSION STATEMENT: “To hold hearings to consider licenses that have been denied through the application process. Review Code of Ordinances regarding license requirements and fees. To review license applications with problems or extenuating circumstances.”

1 ROLL CALL

2 APPROVAL OF MINUTES

2.1 Licenses & Fees Committee (Meeting held July 10, 2023)

3 OLD BUSINESS

3.1 Review Code Update to Include Definition of Short Term Rental to Article II Hotels, Motels and Rooming Houses and Article III Hotel-Motel Tax.

3.1.1 Recommendation from Finance Director Rhinehart to update Chapter 74 - Licenses, Permits and Business Regulations, Article III. Hotel-Motel Room Tax

3.2 Review Building Inspection recommendations to amend and update ordinance language of Chapter 1, General Provisions, Sec. 1-14, Citation and Deposit for Violation of Certain Provisions.

3.3 Review of the following City of Superior licensing ordinance code, fees, and licensing applications:

3.3.1 Christmas tree, wreath and/or garland sales license.

3.3.2 Karaoke license.

3.3.3 Worm Stand license.

3.3.4 Peddlers & Solicitors license.

4 NEW BUSINESS

4.1 City Clerk Blunt is recommending the approval of an Outdoor Alcohol Consumption License application for Aranda & Associates, LLC, dba Pedro’s Grill and Cantina, located at 3223 Tower Avenue for the license period ending June 30, 2024.

4.2 City Clerk Blunt is recommending approval to amend and update ordinance language of

Chapter 112 – Traffic Code, Article VI – Vehicles for Hire Taxicabs/Animal Drawn Vehicles, Division 3 – Operator’s License, Section 112-313 – Application for license to remove the requirement for sworn signature on form to allow application submission through electronic format.

5 ADJOURNMENT

Notice is hereby given that a majority of the members of the Common Council may be present at the meeting, and although this may constitute a quorum of the Common Council, the Council will not take any action at this meeting.

Pursuant to the Americans with Disabilities Act of 1990, if you are in need of an accommodation to participate in the public meeting process, please call (715) 395-7200 by 4:30 p.m. on the day prior to the scheduled meeting date (OR dial 711 for Telecommunications Relay Service). The City will attempt to accommodate any request depending on the amount of notice received.

In compliance with Wisconsin Open Meetings Law, this agenda was posted on 11/09/2023 at the following locations: Superior Government Center, Douglas County Courthouse, and online at <https://www.ci.superior.wi.us/agendacenter>. It was also emailed to the Superior Telegram.

LICENSES & FEES COMMITTEE MEETING Minutes

July 10, 2023 Regular Meeting



The meeting was called to order by Chair Fennessey at 3:31 p.m. on July 10, 2023 in Government Center Room 217.

1 ROLL CALL

MEMBERS PRESENT: Brent Fennessey (Chair), Mike Herrick (Vice Chair), Lindsey Graskey (Alternate)

MEMBERS ABSENT: Jack Sweeney

CITY STAFF PRESENT: City Clerk Heidi Blunt, Paralegal Starr Bowers, Finance Director Nick Rhinehart, Chief of Staff Becky Scherf, Chief Building Inspector Peter Kruit, City Attorney Frog Prell

OTHERS PRESENT: Shelley Nelson, Craig Sutherland (virtual), John (virtual)

2 APPROVAL OF MINUTES

2.1 Licensing & Fees Committee (Meeting held June 19, 2023)

MOTION to approve by Vice Chair Herrick, was seconded by Councilor Graskey and carried.

3 OLD BUSINESS

3.1 Presentation: Introduction to CBD/THC with Craig Sutherland.

Craig Sutherland, with Sutherland CBD presented "THC in WI" to the committee. Topics of the presentation covered the 2018 Wisconsin Hemp Pilot Program, hemp products, the differences between THC levels in marijuana versus hemp products, CBD versus THC, and product potency testing. Mr. Sutherland then fielded questions from the committee. No action taken.

Mr. Sutherland left the meeting at 3:53 p.m.

3.2 Review Code Update to Include Definition of Short Term Rental to Article II Hotels, Motels and Rooming Houses and Article III Hotel-Motel Tax.

3.2.1 Recommendation from Finance Director Rhinehart to update Chapter 74 - Licenses, Permits and Business Regulations, Article III. Hotel-Motel Room Tax

Finance Director Rhinehart introduced several article III recommended amendments focusing on the inclusion of short-term rentals and marketplace providers and sellers for room tax.

Building Inspector Director Kruit handed out a memo (attached to minutes) with a recommendation that further review of Article III, Hotel-Motel Room Tax may be required to ensure alignment with state statute.

MOTION to hold in committee by Vice Chair Herrick, was seconded by Chair Fennessey and carried.

Finance Director Rhinehart left the meeting at 4:03 p.m.

- 3.3 Review Building Inspection recommendations to amend and update ordinance language of Chapter 1, General Provisions, Sec. 1-14, Citation and Deposit for Violation of Certain Provisions.

Paralegal Bowers updated the committee that review of this proposed amendment is still in progress.

MOTION to hold in committee by Vice Chair Herrick, was seconded by Chair Fennessey and carried.

4 NEW BUSINESS

- 4.1 Review of the following City of Superior licensing ordinance code, fees, and licensing applications:

- 4.1.1 Christmas tree, wreath and/or garland sales license.
- 4.1.2 Karaoke license.
- 4.1.3 Worm Stand license.
- 4.1.4 Peddlers & Solicitors license.

Building Inspector Kruit left the meeting at 4:24 p.m.

Chief of Staff Scherf left the meeting at 4:34 p.m.

City Clerk Blunt presented information on the four licenses under review, including number of licenses sold, areas of question by the Clerk's team, and reported on common questions fielded by her office related to these licenses.

City Attorney Prell advised that although a particular license or business model has fallen out of favor, keeping it within our ordinances may be beneficial for the future.

MOTION to hold in committee all four license reviews Chair Fennessey, was seconded by Vice Chair Herrick and carried.

5 ADJOURNMENT

Meeting was adjourned at 5:20 p.m.

Respectfully submitted by Heidi Blunt



SUPERIOR

W I S C O N S I N

Living up to our name.

Finance Department
Nick Rhinehart, Finance Director

Phone: (715) 395-7452

Fax: (715) 395-7292

E-mail: rhinehartn@ci.superior.wi.us

1316 N 14th Street, #235

Superior, WI 54880

Website: www.ci.superior.wi.us

June 20, 2023

License and Fees Committee Meeting Date: July 8, 2023

TO: Mayor Jim Paine and Members of the License and Fees Committee
FROM: Nick Rhinehart, Finance Director
RE: Article III Hotel-Motel Room Tax Updates

Introduction

The updates to the City of Superior Article III focus on the inclusion of short-term rentals and marketplace providers and sellers for room tax.

The changes are as follows:

1. Title
 - a. Update article name to remove hotel-motel. The name "Room Tax" aligns better with §66.0615 and allows for the inclusion of short-term rentals.
2. Section 74-61
 - a. Update definitions to align with § 66.0615. Provides the inclusion of Short-Term rentals and Marketplace definitions. I reviewed multiple Wisconsin Municipalities for examples of this including Eau Claire, Green Bay, and Madison.
3. Section 74-62
 - a. Updated language for the inclusion of Short-Term rentals and Marketplace definitions
4. Section 74-63
 - a. Granted exemption for the monthly reporting requirement for persons, firms or corporations that exclusively use a marketplace provider.
5. Section 74-68
 - a. Update "hotel/motel tax" to "room tax" for clarity with the title.

Recommendation

I am requesting that License and Fees Committee approve the changes to Article III of the city ordinances.

ARTICLE III. ~~HOTEL-MOTEL~~ ROOM TAX

Sec. 74-61. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

A. "Hotel" or "motel" has the meaning as defined in Wisconsin Statutes, Section 77.52(2)(a)1.

B. "Marketplace provider" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(bt).

C. "Marketplace seller" has the meaning as defined in Wisconsin Statutes, Section 77.51 (7j).

D. "Owner" means the person who owns the residential dwelling that has been rented, Section 66.0615(1) (df)

D. "Residential dwelling" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(di).

E. "Short-term rental" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(dk).

F. "Transient" has the meaning as defined in Wisconsin Statutes, Section 77.52(2)(a)1.

~~Hotel or motel means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, and cabins, and any other building or group of buildings in which accommodations are available to the public except accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations, organized and operated exclusively for religious or educational purposes provided that no part of the net earnings of such corporation and associations inures to the benefit of any private shareholder or individual.~~

~~Transient means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.~~

~~(Ord. No. O20-4212, 10-6-2020)~~

Sec. 74-62. Tax levied; amount.

- (a) Pursuant to Wis. Stats. § 66.0615, a tax is imposed on ~~the sales price from selling or furnishing, at retail, except sales for resale of the privilege and service of furnishing, at retail,~~ rooms or lodging to transients by hotel keepers, motel operators, ~~marketplace providers, owners of short-term rentals,~~ and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a) and may not be imposed on sales to the federal government and persons listed under Wis. Stats. § 77.54(9)(a). Beginning January 2021, such tax shall be at the rate of seven and one-half percent of the gross receipts from such retail furnishing of rooms or lodging.
- (b) Commencing on January 1, 2022, 70 percent of the room tax applicable to all motels and hotels and like accommodations shall be distributed to a designated tourism commission to be used for the purposes of tourism promotion and development.

-
- (c) Commencing January 1, 2017, 30 percent of the room tax applicable to all motels and hotels and like accommodations shall be retained by the city and distributed according to the percentage allocations below.

44.6% Development Association

44.0% City of Superior (Community Improvement and Development)

5.7% Bong P-38 Fund, Inc.

5.7% Superior Public Museums

- (1) Allocation of the City of Superior's 44 percent shall be determined by the parks and recreation commission and approved by the council.

(Ord. No. O20-4212, 10-6-2020; Ord. No. O21-4252(a), § 1, 9-14-2021)

Sec. 74-63. Report and payment.

- (a) Every such person, firm or corporation engaged in such business in the city shall file a report with the city treasurer as to the gross receipts received from the furnishing at retail of rooms or lodging to transients for the month of January 2021 on or before the last day in February 2021 and for each calendar month thereafter on or before the end of the month next succeeding such subsequent calendar month.

(1) Exception: Persons, firms or corporations engage in such business exclusively through one or more marketplace provider(s) shall be exempt from the reporting requirement.

- (b) At the time such report is filed there shall be paid to the city treasurer the amount of tax imposed in section 74-62.
- (c) If an incorrect return is filed by a person, firm or corporation or it is determined by the city treasurer during an office audit or a field audit that the tax was underreported, the amount will be subject to interest imposed in section 74-64 from the first of the month following the due date of the incorrect report filing to when it is received or post marked. If it is found to be an error that results in a reduction of tax owed, the overpayment will be refunded.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-64. Delinquent reports and delinquent payments.

Tax reports received after or post marked later than the due date shall be subject to a late filing penalty of five percent of the total tax payment due per month or part of a month for a maximum of 25 percent (five months) with a minimum of \$10.00 per month, none of which will be compounded.

Tax payments received after or post marked later than the due date shall be subject to interest at an 18 percent annual rate calculated daily thereafter until paid in full using the formula. Interest due = Tax payment due * (days late/365 days * 18%), (whereas * means to multiply by).

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-65. Bond.

In order to protect the revenue of the city, the city treasurer may require any person liable for the tax imposed by this section to place with him or her, security, not in excess of \$5,000.00 as the city treasurer determines. If any taxpayer is delinquent in the payment of the taxes imposed by this section, the city treasurer may, upon ten days' notice, recover the taxes, interest and penalties from the security placed with the city

treasurer by such taxpayer. No interest shall be paid or allowed by the city to any person for the deposit of such security.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-66. Records available for inspection and audit.

- (a) Every person liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices and other pertinent papers available for inspection in the event the city has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct.
- (b) The city treasurer may, by office or field audit, determine the correct tax required to be paid to the city or the refund due any person, firm or corporation. This determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the city treasurer's possession.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-67. Penalties.

Any person who is subject to the tax imposed by this article, who fails or refuses to permit the inspection of his or her records by the city treasurer after such inspection has been duly requested by the city treasurer, or who fails to file a return as provided in this article, or who violates any other provision of this article, shall be subject to a forfeiture as provided in section 1-15. Each day, or portion thereof, that such violation continues is deemed to constitute a separate offense. In addition, any license issued under sections 74-28, 74-29 and 74-30 may be suspended or revoked for any such failure, refusal or violation.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-68. Superior Tourism Development Commission.

- (a) *Commission created.* There is created a tourism development commission. This commission shall direct the application of ~~hotel/motel~~ room-tax it receives from the city. The commission shall use the room tax revenue that it receives from the city for tourism promotion and tourism development in the City of Superior.
- (b) *Membership.* The commission membership shall consist of six members appointed by the mayor subject to council approval. One such member who shall represent the Superior hotel and motel industry. The council president may recommend two members of the common council for appointment. All members shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed. The commission shall elect from among its members a chairperson, vice chairperson and secretary.
- (c) *Powers and duties.* The tourism development commission shall have the powers and duties prescribed by Wis. Stats. § 66.0615. The commission shall be subject to the provisions of the Superior City Code, article IX— Bid Procedure for Certain City Services. Expenditures in excess of \$25,000.00 shall be by contract or written agreements, which will require the approval of the common council.
- (d) *Meetings.* The commission shall meet a minimum of four times per year (on a quarterly basis). The commission may meet at other times as deemed necessary by the commission. A quorum required to conduct business shall be a majority of current commission members present at all tourism development commission meetings.
- (e) *Reporting obligation.* The commission shall file, at the end of each quarter, meeting minutes and a financial statement including a balance sheet and income statement, with the city's director of finance.

(Supp. No. 31)

Created: 2023-02-02 18:53:46 [EST]

(Ord. No. O21-4253(a), § 1, 9-14-2021)

Editor's note(s)—Ord. No. O21-4253(a), § 1, adopted September 14, 2021, repealed the former § 74-68, and enacted a new § 74-68 as set out herein. The former section pertained to tourism development fund committee and derived from Ord. No. O20-4212, 10-6-2020.

Sec. 74-69. Confidentiality of tax returns.

- (a) All returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the city treasurer are deemed to be confidential, except the city treasurer may divulge their contents to the following, and no others:
 - (1) The person who filed the return.
 - (2) Employees or agents of the city treasurer or other persons for use in the discharge of the duties of their office (unless otherwise prohibited by law), or by order of a court.
- (b) No person having an administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records or any person on whom a tax is imposed by this article, or the amount of source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as otherwise provided in this ordinance.
- (c) Persons violating this section will be subject to the penalties listed under Wis. Stats. § 66.0615(3).

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-70. Appeals to the finance committee and common council.

- (a) Any such person, firm or corporation who objects to the delinquent report late fees or penalties, may appeal to the finance committee and common council within 90 days following the date that notice of the assessment is mailed to such person, firm or corporation by filing a written notice of appeal. The notice of appeal shall identify the basis for the appeal and the amount of the late fees and penalties that are in dispute.
- (b) The appeal shall be placed on the finance committee meeting agenda for a formal hearing. The hearing shall be open to the public and shall provide adequate time for public notification. The secretary of the finance committee shall provide the appellant with notice of the meeting at least ten days prior to the hearing.
- (c) Within 30 days of the appeal hearing, the finance committee by majority vote, shall deny, approve or amend the appeal. Written notice of the final decision of the finance committee shall be sent to the appellant.
- (d) The secretary of the finance committee shall place the committee's appeal decision on the next common council agenda for final action. The meeting shall provide adequate time for public notification.
- (e) The decision of the common council shall be considered final.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-71. Penalty and interest waiver.

Penalty and interest imposed pursuant to section 74-64 may be waived by the city treasurer and without the appeals process if the treasurer determines that the error or failure for which the late filing penalty or interest

would otherwise be imposed was reasonably due to good cause and not due to neglect in the following instances only:

- (1) Death;
- (2) Unexpected hospital stay;
- (3) Serious or life-threatening illness;
- (4) Natural disaster;
- (5) Public health emergency.

(Ord. No. O20-4212, 10-6-2020)

Secs. 74-72—74-94. Reserved.

ARTICLE III. ROOM TAX

Sec. 74-61. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- A. "Hotel" or "motel" has the meaning as defined in Wisconsin Statutes, Section 77.52(2)(a)1.
- B. "Marketplace provider" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(bt).
- C. "Marketplace seller" has the meaning as defined in Wisconsin Statutes, Section 77.51 (7j).
- D. "Owner" means the person who owns the residential dwelling that has been rented, Section 66.0615(1)(df)
- D. "Residential dwelling" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(di).
- E. "Short-term rental" has the meaning as defined in Wisconsin Statutes, Section 66.0615(1)(dk).
- F. "Transient" has the meaning as defined in Wisconsin Statutes, Section 77.52(2)(a)1.

Sec. 74-62. Tax levied; amount.

- (a) Pursuant to Wis. Stats. § 66.0615, a tax is imposed on the sales price from selling or furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, marketplace providers, owners of short-term rentals, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a) and may not be imposed on sales to the federal government and persons listed under Wis. Stats. § 77.54(9)(a). Beginning January 2021, such tax shall be at the rate of seven and one-half percent of the gross receipts from such retail furnishing of rooms or lodging.
- (b) Commencing on January 1, 2022, 70 percent of the room tax applicable to all motels and hotels and like accommodations shall be distributed to a designated tourism commission to be used for the purposes of tourism promotion and development.
- (c) Commencing January 1, 2017, 30 percent of the room tax applicable to all motels and hotels and like accommodations shall be retained by the city and distributed according to the percentage allocations below.
 - 44.6% Development Association
 - 44.0% City of Superior (Community Improvement and Development)
 - 5.7% Bong P-38 Fund, Inc.
 - 5.7% Superior Public Museums
- (1) Allocation of the City of Superior's 44 percent shall be determined by the parks and recreation commission and approved by the council.

(Ord. No. O20-4212, 10-6-2020; Ord. No. O21-4252(a), § 1, 9-14-2021)

Sec. 74-63. Report and payment.

- (a) Every such person, firm or corporation engaged in such business in the city shall file a report with the city treasurer as to the gross receipts received from the furnishing at retail of rooms or lodging to transients for the month of January 2021 on or before the last day in February 2021 and for each calendar month thereafter on or before the end of the month next succeeding such subsequent calendar month.
 - (1) Exception: Persons, firms or corporations engage in such business exclusively through one or more marketplace provider(s) shall be exempt from the reporting requirement.
- (b) At the time such report is filed there shall be paid to the city treasurer the amount of tax imposed in section 74-62.
- (c) If an incorrect return is filed by a person, firm or corporation or it is determined by the city treasurer during an office audit or a field audit that the tax was underreported, the amount will be subject to interest imposed in section 74-64 from the first of the month following the due date of the incorrect report filing to when it is received or post marked. If it is found to be an error that results in a reduction of tax owed, the overpayment will be refunded.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-64. Delinquent reports and delinquent payments.

Tax reports received after or post marked later than the due date shall be subject to a late filing penalty of five percent of the total tax payment due per month or part of a month for a maximum of 25 percent (five months) with a minimum of \$10.00 per month, none of which will be compounded.

Tax payments received after or post marked later than the due date shall be subject to interest at an 18 percent annual rate calculated daily thereafter until paid in full using the formula. Interest due = Tax payment due * (days late/365 days * 18%), (whereas * means to multiply by).

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-65. Bond.

In order to protect the revenue of the city, the city treasurer may require any person liable for the tax imposed by this section to place with him or her, security, not in excess of \$5,000.00 as the city treasurer determines. If any taxpayer is delinquent in the payment of the taxes imposed by this section, the city treasurer may, upon ten days' notice, recover the taxes, interest and penalties from the security placed with the city treasurer by such taxpayer. No interest shall be paid or allowed by the city to any person for the deposit of such security.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-66. Records available for inspection and audit.

- (a) Every person liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices and other pertinent papers available for inspection in the event the city has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct.

-
- (b) The city treasurer may, by office or field audit, determine the correct tax required to be paid to the city or the refund due any person, firm or corporation. This determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the city treasurer's possession.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-67. Penalties.

Any person who is subject to the tax imposed by this article, who fails or refuses to permit the inspection of his or her records by the city treasurer after such inspection has been duly requested by the city treasurer, or who fails to file a return as provided in this article, or who violates any other provision of this article, shall be subject to a forfeiture as provided in section 1-15. Each day, or portion thereof, that such violation continues is deemed to constitute a separate offense. In addition, any license issued under sections 74-28, 74-29 and 74-30 may be suspended or revoked for any such failure, refusal or violation.

(Ord. No. O20-4212, 10-6-2020)

Sec. 74-68. Superior Tourism Development Commission.

- (a) *Commission created.* There is created a tourism development commission. This commission shall direct the application of room tax it receives from the city. The commission shall use the room tax revenue that it receives from the city for tourism promotion and tourism development in the City of Superior.
- (b) *Membership.* The commission membership shall consist of six members appointed by the mayor subject to council approval. One such member shall represent the Superior hotel and motel industry. The council president may recommend two members of the common council for appointment. All members shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed. The commission shall elect from among its members a chairperson, vice chairperson and secretary.
- (c) *Powers and duties.* The tourism development commission shall have the powers and duties prescribed by Wis. Stats. § 66.0615. The commission shall be subject to the provisions of the Superior City Code, article IX—Bid Procedure for Certain City Services. Expenditures in excess of \$25,000.00 shall be by contract or written agreements, which will require the approval of the common council.
- (d) *Meetings.* The commission shall meet a minimum of four times per year (on a quarterly basis). The commission may meet at other times as deemed necessary by the commission. A quorum required to conduct business shall be a majority of current commission members present at all tourism development commission meetings.
- (e) *Reporting obligation.* The commission shall file, at the end of each quarter, meeting minutes and a financial statement including a balance sheet and income statement, with the city's director of finance.

(Ord. No. O21-4253(a), § 1, 9-14-2021)

Editor's note(s)—Ord. No. O21-4253(a), § 1, adopted September 14, 2021, repealed the former § 74-68, and enacted a new § 74-68 as set out herein. The former section pertained to tourism development fund committee and derived from Ord. No. O20-4212, 10-6-2020.

Sec. 74-69. Confidentiality of tax returns.

- (a) All returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the city treasurer are deemed to be confidential, except the city treasurer may divulge their contents to the following, and no others:

(Supp. No. 31)

Created: 2023-02-02 18:53:46 [EST]

-
- (1) The person who filed the return.
 - (2) Employees or agents of the city treasurer or other persons for use in the discharge of the duties of their office (unless otherwise prohibited by law), or by order of a court.
- (b) No person having an administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records or any person on whom a tax is imposed by this article, or the amount of source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as otherwise provided in this ordinance.
- (c) Persons violating this section will be subject to the penalties listed under Wis. Stats. § 66.0615(3).
- (Ord. No. O20-4212, 10-6-2020)

Sec. 74-70. Appeals to the finance committee and common council.

- (a) Any such person, firm or corporation who objects to the delinquent report late fees or penalties, may appeal to the finance committee and common council within 90 days following the date that notice of the assessment is mailed to such person, firm or corporation by filing a written notice of appeal. The notice of appeal shall identify the basis for the appeal and the amount of the late fees and penalties that are in dispute.
 - (b) The appeal shall be placed on the finance committee meeting agenda for a formal hearing. The hearing shall be open to the public and shall provide adequate time for public notification. The secretary of the finance committee shall provide the appellant with notice of the meeting at least ten days prior to the hearing.
 - (c) Within 30 days of the appeal hearing, the finance committee by majority vote, shall deny, approve or amend the appeal. Written notice of the final decision of the finance committee shall be sent to the appellant.
 - (d) The secretary of the finance committee shall place the committee's appeal decision on the next common council agenda for final action. The meeting shall provide adequate time for public notification.
 - (e) The decision of the common council shall be considered final.
- (Ord. No. O20-4212, 10-6-2020)

Sec. 74-71. Penalty and interest waiver.

Penalty and interest imposed pursuant to section 74-64 may be waived by the city treasurer and without the appeals process if the treasurer determines that the error or failure for which the late filing penalty or interest would otherwise be imposed was reasonably due to good cause and not due to neglect in the following instances only:

- (1) Death;
- (2) Unexpected hospital stay;
- (3) Serious or life-threatening illness;
- (4) Natural disaster;
- (5) Public health emergency.

(Ord. No. O20-4212, 10-6-2020)

Secs. 74-72—74-94. Reserved.

CITY OF SUPERIOR
Outdoor Alcohol Consumption License Application
For A Class B Liquor & Beer Establishment

Application Fee: \$100 (No annual renewal fee unless outdoor area site plan is changed.)

NOTE: File this application with City Clerk's Office at least 15 days prior to Council action.

Corp Name Aranda & Associates LLC

Trade Name Pedro's Grill and Cantina

Business Address 3223 Tower Ave

Mailing Address _____

City/State/ZIP Superior Wisconsin 54880

Agent/Contact Name Erika Aranda

Email Address arandaerika@me.com Phone number 218 721 2578

Type of Site Plan (Drawn-to-Scale) Attached: NEW UPDATED

Please specify how the area will be clearly delineated from the adjacent non-licensed property—
i.e., fence, railing, wall, paving stones or concrete slab. _____

Patio is fenced in with railing

By signing below I accept this license subject to immediate revocation by the Common Council upon violation of the provisions of Wisconsin State Statutes Ch 125, (applicable to Class "B" licensed premises) and/or any of the provisions of the Outdoor Alcohol Consumption license ordinance.

Signature Erika Aranda

Printed Name Erika Aranda Date Oct 18 2023

FOR OFFICE USE ONLY Reference City Code 14-58 (Amended/Revised: 8/5/14, 014-3887)

Annual License Period: July 1, 20 23 - June 30, 20 24 Receipt No. 3627 Total Paid

Police Dept. Approval _____ Date _____

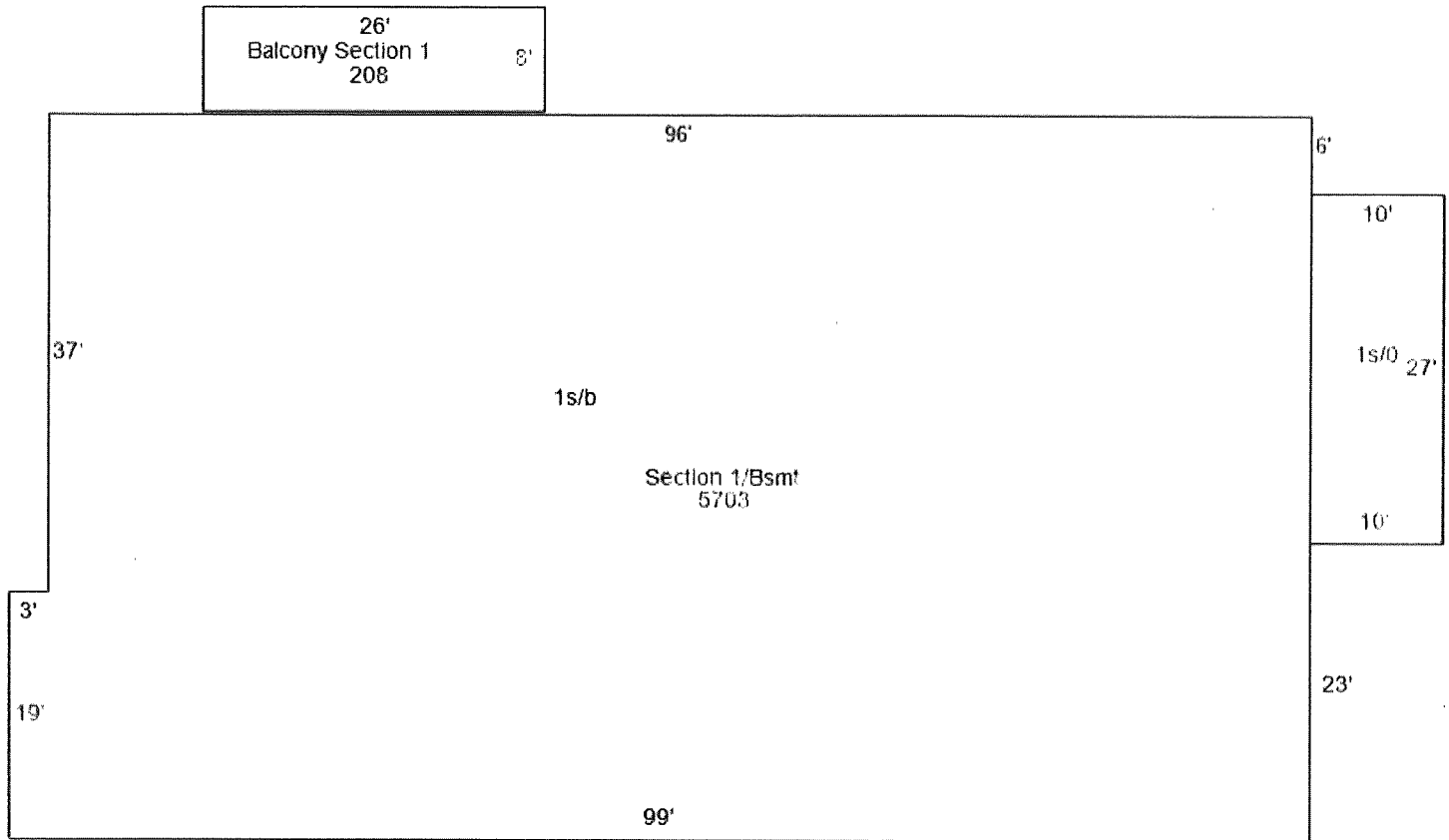
Fire Dept. Approval approved Date _____

Licenses & Fees Cmt Approval _____ Date _____

Council Mtg Date _____ License No. _____ Date Issued _____

Remit to CITY CLERK'S OFFICE with application fee made payable to City Treasurer.
1316 N. 14th St. Room 200 • Superior, WI 54880 • (715) 395-7200

BUILDING SKETCH



Per City Assessor

Date: November 9, 2023

MEMORANDUM

TO: Members of the Licensing and Fees Committee

FROM: Heidi Blunt, City Clerk

RE: Recommendation for amendment ordinance language of the Taxicab Operator license application

Currently ordinance language requires Taxicab Operators to submit a sworn (notarized) signature upon application to this license. Removing the requirement for a notarized signature will assist the City Clerk's office in moving forward with allowing for electronic submissions for application to this license.

I propose the following amendment to code:

Chapter 112 – Traffic Code
Article VI – Vehicles for Hire Taxicabs/Animal Drawn Vehicles
Division 3 – Operator's License
Sec. 112-313. - Application for license.

- (a) Each applicant for a license required by this article shall fill out, upon a blank form obtained from the city clerk, an application giving his or her full name; current residence; place of residence for the three prior years; age; race; height; the color of hair and eyes; the place of birth; previous employment; whether his or her license has ever been revoked or suspended and the reasons therefore; and any other information that either the common council or the chief of police may require.
- (b) The application required by subsection (a) must be ~~sworn to and personally signed by the applicant and~~ filed with the city clerk and kept as a permanent record and the application must have endorsed upon it the approval or the disapproval of the chief of police and the recommendation of it and the disposition of it by the common council.