

**ORDINANCE NO. 2010-07**

**AN ORDINANCE REPEALING AND RECREATING PORTIONS OF THE ROOM TAX ORDINANCE**

The Common Council of the City of Prairie du Chien, Crawford County, Wisconsin, do ordain as follows:

**Section 1.** That Section 3.10 G., Failure to File Return/Failure to Pay Tax, is deleted in its entirety and in its place substituted the following:

G. Failure to File Return/Failure to Pay Tax.

(1) If any person, firm corporation, or entity fails to file a return as required by this section, the City Administrator for the City of Prairie du Chien shall determine the tax according to his/her best judgment on the basis of what amount of taxes the City determines to be due. The City Administrator for the City of Prairie du Chien shall compute and determine the amount required to be paid to the City and in addition add to said sum interest at the rate of 1% per month on the unpaid balance. In addition, all tax due hereunder shall become a lien on the real property from which said tax was derived.

(2) If any person, firm, corporation, or entity that is subject to the tax imposed by t this Ordinance fails to pay the tax due, such person, firm, corporation, or entity in addition in addition to the tax due shall pay a penalty on said amount due that is the lesser of 25% of the tax due for the previous year or \$5,000.00. All taxes and penalties shall bear interest at the rate of 1% per month on the unpaid balance and an administrative fee of \$500.00 per quarter or part thereof shall be charged for that period of time that said tax and interest remains unpaid. All tax due hereunder shall become a lien on the real property from which said tax was derived. Further, all tax, interest, penalties, and quarterly administrative fees shall be paid prior to issuance or renewal of any transient room license held or applied for by the person, firm, corporation, or entity owing said tax, interest, penalties, and quarterly administrative fees.

(3) Every person, firm, corporation, or entity liable for the tax imposed by this Ordinance shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the City Administrator for the City of Prairie du Chien requires.

**Section 2.** That Section 3.10 I., Penalty, is deleted in its entirety and in its place substituted the following:

I. Penalty.

In addition to the penalties above set forth, any person, firm, corporation, or entity subject to the tax imposed by this Ordinance who fails to obtain a permit as required hereunder or who fails or refuses to permit inspection of his/her records by the City Administrator for the City of Prairie du Chien after such inspection has been duly requested by the City Administrator for the City of Prairie du Chien, or who fails to file a return as provided by this Ordinance, or who violates any provision of this Ordinance, shall upon conviction

thereof, and in addition any other penalty imposed hereunder, forfeit not less than \$20.00 nor more than \$500.00 and the costs of prosecutions and in default of payment of such forfeiture, be confined to the Crawford County Jail until payment of such forfeiture and costs of prosecution, but not exceeding ninety (90) days for each violation. Each room or separately rented unit and each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense. In addition, all money penalties herein prescribed shall become a lien on the real property which is required to be covered by permit hereunder.

**Section 3.** Any Ordinance or parts thereof inconsistent herewith are hereby repealed.

**Section 4.** This Ordinance shall be effective from and after its passage and publication as required by law.

Passed and approved this 13th day of April, 2010.

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Karl K. Steiner, Mayor

ATTEST:

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Aaron Kramer, City Administrator

Carried unanimously by a voice vote at the April 13<sup>th</sup> 2010 Common Council meeting