

**TOWN OF UNION**  
**ORDINANCE #2005-02**  
**Ordinance for the Destruction of Obsolete Public Records**

**Sections:**

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- 1.02 Revenue Records.**
- 1.03 Administration Records.**
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**1.01 Financial records.** Town officers may destroy the following non-utility records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:

(a) **SOURCE DOCUMENTS:** Source documents initiate financial transactions. Accounts payable are most often created when a town purchases goods or services from an outside vendor. The vendor furnishes the clerk with a *purchase invoice* as a bill of sale detailing charges. The clerk reviews the invoice and presents it to the board for authorization to pay. A check is issued for payment once the claim has been approved. A check stub is attached to the invoice as evidence of payment.

Accounts receivable are amounts owed to the municipality for goods and services provided. Billings for such accounts are generated by various town offices in several forms: accounts receivable invoices, tax statements, or fee payments, or municipal court judgments. *Accounts receivable invoices* are prepared by the clerk. Upon receipt of payment on these invoices, the treasurer issues a *receipt* in at least three copies, retaining one copy, giving one to the remitter, forwarding a copy to the clerk. Collections of considerable volume, such as property taxes or utility billings, may be recorded or summarized on *collection blotters*.

(b) **ACCOUNTS PAYABLE:**

**Purchase invoices & Proof of Payment Check Stubs**

Retain 7 years and destroy provided record has been audited if required by state law.

(c) **ACCOUNTS RECEIVABLE:**

**Accounts receivable invoices.**

Retain 7 years and destroy provided record has been audited (if required by state law).

**Receipts.**

Retain 7 years and destroy provided record has been audited (if required by state law).

**Collection blotters.**

Retain 1 year after any audit required by state law and destroy.

**(d) BOOKS OF ORIGINAL ENTRY:** The books of original entry are the *receipt journal*, the *voucher/order register*, and the *general journal*. The last records non-cash and other transactions which cannot be entered in either of the first two books. *Journal vouchers* may be prepared to provide supporting data for the general journal. In appropriation accounting systems, the *appropriations journal* is a record of original entry for amounts budgeted for revenue and expenditures. Such entries may be supported by *appropriation journal vouchers*.

**Receipt journal**

Retain 15 years and destroy.

**Voucher/order register.**

Retain 15 years and destroy.

**General journal.**

Retain 15 years and destroy.

**Journal voucher.**

Retain 15 years and destroy.

**Appropriation journal.**

Retain 15 years and destroy.

**Appropriation journal voucher.**

Retain 15 years and destroy.

**(e) POSTED LEDGER:** Transactions recorded in the receipt journal, the voucher/order register, and the general journal usually are posted in summary form to the *general ledger*. The posted accounts permit comparison of the town's current financial condition with its budgetary allocations. In accounting systems using appropriations journals, transactions for these books are posted to a separate appropriations section of the general ledger. The general ledger is so structured that it is possible to trace transactions back to the books of original entry and to the source document. *Trial balances*, prepared at the end of each month, insure that the debits and credits balance in the general ledger as they do in the various journals.

**General ledger.**

Retain 15 years and transfer to the State Historical Society for preservation with authority to weed.

**Trial balance**

Retain until audited and destroy.

**(f) TREASURER'S & CLERK'S RECORDS:** Proper accounting procedures are necessary to insure accountability and accuracy in financial transactions. To record daily receipts and disbursements, the treasurer enters cash receipts and order checks in the *cashbook*. Monthly *bank reconciliations* are prepared to insure that general ledger cash balances agree with *bank statements* from financial institutions holding the Town of Union's funds. During this reconciliation process *cancelled order checks* and *lists of outstanding checks* are compared to the municipality's own *check register*. *Duplicate deposit tickets* and *bank credit/debit notices* are likewise compared to municipal receipts and other adjustments. The treasurer is responsible for the maintenance of the municipality's *investment records*. These include investment invoices, statements, authorizations, and receipts.

**Cashbook.**

Retain 15 years and destroy.

**Bank reconciliations.**

Retain 7 years and destroy.

**Bank statements.**

Retain 7 years and destroy.

**Cancelled order checks.**

Retain 7 years and destroy.

**Lists of outstanding checks.**

Retain 7 years and destroy.

**Check register.**

Retain 7 years and destroy.

**Duplicate deposit tickets.**

Retain 1 year after audit and destroy.

**Bank credit/debit notices.**

Retain 1 year after audit and destroy.

**Investment records.**

Retain 7 years and destroy.

(g) **PAYROLL:** The municipal payroll is compiled from a variety of records documenting the earnings and deductions for each employee. Such *payroll support records* include time cards and monthly payroll spreadsheets. Each employee also files the *Employee's Withholding Allowance Certificate* (IRS Form W-4) and the *Employee's Wisconsin Withholding Exemption Certificate* in order that the proper amount of income tax is withheld. From these sources, the *employee earning record* is prepared listing personal data such as date of birth, marital status, and the number and type of deductions, and work data such as the date of hire, rate of pay and the total pay for each pay period. These separate documents for each employee may be combined in a single employee payroll file. From this information, payroll checks are issued.

Employers prepare a variety of records documenting wages paid and taxes and other deductions withheld. At the end of each year, prior to January 31, the employer must provide each employee with three copies of the *Wage and Tax Statement* (IRS Form W-2) detailing wages earned and taxes withheld. Municipalities must remit to the Wisconsin Department of Revenue on a regular basis, usually quarterly or monthly, state income taxes withheld from wages and an accompanying *Report of Wisconsin Income Tax Withheld*. At the end of each year, these reports are summarized on the *Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages* along with a copy of the employee's W-2 (or comparable state form WT-9). Wages withheld for federal income tax are deposited in an authorized commercial bank with an accompanying Federal Deposit Tax Form 501. The deposit portion of this form is not returned to the municipality, but is used to credit its tax account. *Tax deposit stubs* are maintained as the local record of deposit. Quarterly totals of all federal taxes withheld are reported by all municipalities on the *Quarterly Report of Federal Income Tax Withheld* and yearly totals are reported on the *Annual Report of Federal Income Tax Withheld*. Municipalities participating in the federal-state agreement for the OASDHI program must submit quarterly reports of wages and deductions on the *State's Quarterly Report of Wages Paid*. Municipalities receive premium due notices from private carriers providing group insurance plans to municipal employees, including worker's compensation insurance.

**Payroll support records.**

Retain 2 years and destroy provided the records have been audited (if required by state law).

**Employee's Withholding Allowance Certificate. (IRS form W-4.)**

Retain 5 years after being superseded and destroy.

**Employee's Wisconsin Withholding Exemption Certificate. (Dept. of Revenue form WT-4.)**

Retain 5 years after being superseded and destroy.

**Employee earning records.**

Retain 5 years and destroy.

**Payroll distribution record.**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Wage and Tax Statement. (IRS form W-Z.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Wage and Tax Statement. (Dept. of Revenue form WT-9.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Report of Wisconsin Income Tax Withheld. (Dept. of Revenue form WT-6.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages. (Dept. of Revenue form WT-7.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Federal Deposit Tax Stubs. (IRS form 501.)**

Retain 5 years and destroy provided record has been audited (if required by state law)..

**Quarterly Report of Federal Income Tax Withheld. (IRS form 941E.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Annual Report of Federal Income Tax Withheld. (IRS form W-3.)**

Retain 5 years and destroy.

**State's Quarterly Report of Wages Paid. (HEW form OAR-S3.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Premium due notices.**

Retain 5 years and destroy provided record has been audited (if required by state law).

(h) **PURCHASING:** The clerk is responsible for the creation and maintenance of an *inventory* of municipal property identifying the property owned, its location, and condition. The town board may receive bids for services requested. Contracts are issued to successful bidders.

**Bids, successful.**

Retain 7 years after the contract has expired and destroy

**Bids, unsuccessful.**

Retain 1 year after audit (if required by state law) and destroy.

**Inventory of property.**

Retain until superseded and destroy.

(i) **BUDGETS AND AUDITS:** Municipalities are required to prepare an annual budget providing a "complete financial plan for the ensuing year." The board prepares a budget worksheet of expenses and anticipated revenues. In all other cases, the municipal budget must be completed by the third Monday in December when the annual statement of taxes is submitted to the Department of Revenue. The *final budget* must be approved by the town board and signed by the chairman before adoption. Municipal *audit reports* are an independent auditor's evaluation of the municipality's financial statements. Audits are an essential element of financial control and accountability and are conducted upon request by the state bureau of municipal audit or by a private firm. Audit requirements are established by state law.

**Budget worksheets.**

Retain 3 years and destroy.

**Final budget.**

Retain permanently.

**Audit reports.**

Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

**1.02 Revenue Records.** Town officers may destroy the following revenue records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:

(a) **PROPERTY ASSESSMENT:** *Assessment is the assigning of value to real and personal property for the purpose of taxation. Uniform assessment is required to meet the state constitutional mandate that taxation be uniform. To insure this, state, county, and local assessors are regulated by state statute. The administration of these statutes is directed by the Department of Revenue.*

**Real Property:** *The assessor creates the Master Property Record Folder which details the appraisal of real property, including residential, mercantile, and agricultural property as well as residual and other special purpose land. The manufacturing assessment section of the state Department of Revenue creates and maintains all records pertaining to manufacturing properties. The Master Property Record Folder is based on the field inspections of the assessor. An index to owners provides access to the Master Property Record Folders which are usually arranged by key or parcel number. The assessor also maintains copies of the Wisconsin Real Estate Transfer Returns, deeds, and building permit applications in order to update the Master Property Record Folders. The assessor maintains files of cadastral maps, including plats, certified surveys, and assessor's plats to clarify and define the boundaries of the parcels. Aerial photographs may be used to verify the maps. Certain classes of property are exempt from real estate property taxes. Owners may claim this exemption by filing a Tax Exemption Report with the assessor who determines eligibility allowed by law. The assessor is required to complete and mail a Notice of Increased Assessment to each real property owner whose assessment has increased by \$100 or more over the previous year's assessment. The assessor also completes and forwards to the Department of Revenue the Certificate of ORAP Valuations for lands newly certified under the ORAP program by the Department of Natural Resources. This certificate is the basis for state compensation for loss of taxes otherwise provided by the exempt property. Yearly changes in the Master Property Record Folder are summarized on the Assessor's Final Report Supplement. These summary figures are then posted to the Assessor's Final Report which is then forwarded to the district equalization supervisors of the Department of Revenue. From these sources, the local assessor prepares a preliminary real property assessment roll which is delivered to the local clerk by the first Monday in May. Corrections ordered by the board of review are incorporated by the clerk into the assessment roll. The clerk then prepares a Statement of Assessment and binds it into the assessment roll. The clerk also completes and returns the partially preprinted Statement of Assessment received from the Department of Revenue. The clerk receives back from the Department of Revenue by October 15 the Final Statement of Assessment which includes manufacturing property values. At the same time, the clerk also receives from them the manufacturing property assessment roll. With these additions, the final real property assessment roll is complete.*

**Master Property Record Folders.**

*Retain 5 years beyond the life of the structure and then transfer to the State Historical Society for preservation with authority to weed.*

**Index to owners.**

Retain until superseded and destroy.

**Wisconsin Real Estate Transfer Returns.**

Retain 5 years after the information has been transferred to the Master Property Record Folder and destroy. "The returns . . . shall be deemed privileged information . ." (s. 77.23, Stats.)

**Deeds (copies).**

Retain for 1 year after the information has been transferred to the Master Property Record Folder and destroy.

**Building permit applications (copies).**

Retain for 1 year after the information has been transferred to the Master Property Record and destroy.

**Plats.**

Retain permanently.

**Certified surveys.**

Retain permanently.

**Assessor's plats.**

Retain permanently.

**Aerial photographs.**

Retain until superseded and destroy.

**Tax Exemption Reports.**

Retain for 10 years and destroy.

**Notice of Increased Assessment.**

Retain 5 years and destroy. Where the assessment has been appealed, retain 7 years after the final action of the board of review or the completion of the appeal and destroy.

**Certificate of ORAP Valuations. (PC-219.)**

Retain 10 years and destroy.

**Assessor's Final Report Supplement.**

Retain 5 years and destroy.

**Assessor's Final Report.**

Retain 5 years and destroy.

**Statement of Assessment. (PA-521.)**

This preliminary statement is prepared by the local clerk and bound into the assessment roll. It does not include manufacturing assessments. Retain for the life of the assessment roll.

**Final Statement of Assessment. (PA-521C.)**

This statement is prepared by the Department of Revenue and returned to the municipality. It includes manufacturing assessment. Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

**Final real property assessment roll.**

Retain 15 years and destroy provided "no assessment rolls containing forest crop acreage may be destroyed without prior approval of the secretary of revenue." (s. 19.21(5) (a), Stats.)

**Personal Property:** The assessor may require persons, firms, or corporations to complete and submit

confidential personal property returns detailing the quantity and value of taxable property. These include the occupational tax returns which are submitted by grain elevator and warehouse operators, scrap iron dealers, and coal dock and crude oil refinery operators. All others, except farmers, must file the standard Merchants', Professions' Statement of Property. The assessor prepares the Personal Property Worksheet/Farmers & Personal Property Not Used for the Production of Income for agricultural property since farmers are not required to file a return. The assessor is aided in identifying the location and value of inventory by the Report of Inventory Location (Form 10). Merchants file this form with their Wisconsin state income tax returns. One copy is forwarded to the local assessor by the Department of Revenue. Similarly, the assessor receives a List of Beekeepers prepared by the department of agriculture. A personal property tax exemption is allowed the owners of certain goods which are considered to be in transit as of January 1 each year and which are stored in public warehouses or wharves. Merchandise shipped into Wisconsin and stored in its original package in a licensed commercial storage warehouse is exempted. Goods produced or manufactured in Wisconsin and stored in such a warehouse are exempt if they are intended for shipment outside of Wisconsin, if they are shipped in the same package in which they were stored, and if they have not been in storage for more than one year. The owner must submit a Request for Exemption of Merchandise in Storage to the assessor to receive such an exemption. In addition, the owner is required to file annually a Statement of Merchandise Exempted for the previous year, detailing which goods were shipped under the conditions of the exemption and which, if any, were not. Goods not in conformance are liable to taxation as omitted property. The various personal property returns are summarized on the Assessor's Personal Property Summary Work Sheets which accompany the Assessor's Final Report. These two documents are forwarded to the district equalization supervisors of the Department of Revenue. From these source documents, the assessor prepares a preliminary personal property assessment roll. The roll, along with the real estate assessment roll, is transferred to the clerk by the first Monday in May. All sworn statements and valuations of personal property are transferred at the same time. The two rolls are now considered a single record. Completion of the assessment process is described in the section on real property assessment.

**Occupational tax returns.**

Retain for 5 years and destroy.

**Merchants', Professions' Statement of Property.**

Retain 5 years and destroy.

**Personal Property Worksheets/Farmers & Personal Property Not Used for the Production of Income.**

Retain 5 years and destroy.

**Report of Inventory Location (Form 10).**

Retain 5 years and destroy, This record contains privileged information. (s. 71.11(44), Stats.)

**List of Beekeepers.**

Retain 3 years and destroy.

**Request for Exemption of Merchandise in Storage.**

Retain 3 years and destroy.

**Statement of Merchandise Exempted.**

Retain 3 years and destroy.

**Assessor's Personal Property Summary Worksheet.**

Retain 5 years and destroy.

**Assessor's Final Report.**

Retain 5 years and destroy.

**Final personal property assessment roll.**

Retain 15 years and destroy provided "no assessment roll containing forest crop acreage may be destroyed

without prior approval of the secretary of revenue." (s. 19.21(5)(a), Stats.)

**(b) BOARD OF REVIEW:** The board of review corrects "all apparent errors in description or computation" on the assessment roll, "adds all omitted property," and "may raise or lower the assessment of any property." The latter may only be done following the hearing of objections to the assessment. Taxpayers may object to the amount or valuation of property by filing a Form of Objection to Property Assessment with the clerk of the board. Such objections must be filed prior to the adjournment of the board but no later than five days following its first meeting during which it acts on the assessments in the completed assessment roll. The board meets on the second Monday in May to consider and pass on all objections. The clerk keeps the minute book. In addition, the proceedings of the board of review must be kept in full by a stenographer or a recording device. Such notes must be transcribed in the case of a court appeal. Notices of the determination of the board of review are sent to property owners appealing their assessments to the board prior to the sine die adjournment of the board.

**Form of Objection to Property Assessment and supporting documentation.**

Retain 7 years after the final action of the board of review or the completion of appeal and destroy. (s. 70.47 (8) (f), Stats.)

**Minute book.**

Retain 7 years and then transfer to the State Historical Society for preservation with authority to weed. (s. 70.47 (8) (f), Stats.)

**Proceedings of the board of review on audio tapes or as stenographic notes including any transcriptions thereof.**

Retain 7 years after the final action of the board of review or the completion of appeal and destroy. (s. 70.47 (8) (f), Stats.)

**Notice of determinations of the board of review.**

Retain 7 years after the final action of the board of review or the completion of appeal and destroy.

**(c) SPECIAL ASSESSMENTS:** Special assessments are levied against property to defray the cost of municipal improvements such as construction, installation, or repair of streets, sidewalks, curbs and gutters, street lights, sewers, water mains, parks and greenbelts. Such projects are initiated by a preliminary resolution of the governing body, describing the purpose of the project, the limits of the assessment district, and the number of installments in which payments may be made. The resolution further directs the municipal engineer to prepare a report on the proposed project, including plans, specifications, cost estimates, and property affected. The preliminary resolution and report are filed with the clerk for public inspection prior to a hearing before the governing body. Property owners may forego the public hearing by signing a waiver of special assessments notice and hearing under s. 66.60. The governing body's final resolution authorizes the special assessments and sets schedules for payments. Special assessments also may be levied by metropolitan sewerage districts, sanitary districts, public inland lake protection and rehabilitation districts, and drainage districts. The district clerk or commission forwards the certified special assessment roll to the municipal clerk. The municipal clerk reports all new special assessments on the Statement of New Special Assessments by June 1 of the following year to the Department of Revenue for the calculation of state property tax relief credits. The municipality collects its own special assessments and those of the extraterritorial districts. Satisfaction may be required in a single payment or in installments. Delinquent payments and annual installments are entered onto the tax roll for collection. A special assessments payment register is maintained to record the receipt of scheduled installment payments.

**Preliminary resolution.**

Retain 2 years and destroy provided a copy of the report is on file with the public works project records.

**Report on special assessment project.**

Retain 2 years and destroy provided a copy of the report is on file with the public works project records.

**Waiver of special assessment notice and hearing.**

Retain 1 year and destroy, or retain 1 year after the final resolution is approved and destroy.



**Final resolution.**

Retain permanently.

**Certified special assessment roll.**

Retain until all assessments are collected or for 7 years, whichever is longer.

**Statement of new special assessments. PC-506.**

Retain 5 years and destroy provided record has been audited.

**Special assessment payment register.**

Retain until all assessments are collected or for 7 years, whichever is longer.

**(d) TAX CALCULATION:** Municipalities collect their own taxes and charges against real and personal property and those of the county, school district, and extraterritorial districts within whose boundaries they lie. The governing body of the county, school district, or extraterritorial district determines the level of their taxes and charges. This levy is apportioned among the various municipalities based on the relative equalized valuation of each municipality. The valuations are certified by the Departments of Revenue and Public Instruction or determined by the county equalization committee. The clerk receives the tax levy certification of the school district clerk and certificates of apportionment from the county clerk, from the secretary of the vocational, technical, and adult education district board, from the clerks of the sanitary districts and public inland lake rehabilitation districts, and from the town chairman acting for town utility districts. To these levies, the clerk adds the municipal tax levy based on spending authorized by the municipal budget as reduced by state shared revenue, tax base loss supplement, and exempt manufacturing machinery and equipment aid payments. The clerk has already received during the previous October the shared revenues original estimate, a preliminary calculation. The first payment of the shared revenues to the treasurer and the explanatory notice to clerk-preliminary distribution are mailed in July. The shared revenues revised estimates mailed in October to the clerk anticipates the distribution in November of the final payment to the treasurer and accompanying notice to clerk-final distribution. The clerk also receives during the previous October original estimates for the shared revenue supplement, tax base loss supplement, and exempt manufacturing machinery and equipment aid payments. Distribution of these payments is made to the treasurer and the accompanying notice to clerk-final distribution is mailed in November for shared revenue supplements and in April for the other two programs. The final municipal levy must conform to statutory limits as verified on the final worksheet for determining allowable levy which is submitted to the Department of Revenue. Individual property tax bills are further reduced by the general property tax credits which are calculated from information taken from the municipality's statement of taxes, statement of new special assessments, and statement of sewer service charges. As notification, municipalities receive in November a general property tax credit certification and explanation, showing credits to be paid in the following February and March. The clerk of each taxation district then compiles the real property and personal property tax roll by adding to the assessment roll the total taxes and charges to be collected as well as the offsetting property tax credits.

**Tax levy certification of the school district clerk. (PI-1508.)**

Retain 3 years and destroy provided the record has been audited (if required by state law).

**Certificates of apportionment.**

Retain 3 years and destroy provided the record has been audited. s. 60.756 (1), Stats., requires this for towns.

**State shared aid payment notices.**

Notices of payments made under s. 79.03, state shared revenue account; s. 79.16, state shared revenue account supplement; s. 79.20, tax base loss supplement; and 70.996, exempt manufacturing machinery and equipment aid. Includes original and revised estimates and notices of preliminary and final distribution, where applicable. Retain 6 years and destroy provided record has been audited. (s. 14.58 (10), Stats.)

**Final worksheet for determining allowable levy. (SL-202.)**

Retain 5 years and destroy provided record has been audited (if required by state law).

**Statement of taxes. (PA-632A.)**

*Retain final copy permanently or transfer to the State Historical Society for preservation with authority to weed.*

***Statement of new special assessments. (PC-506.)***

*Retain 5 years and destroy provided record has been audited (if required by state law).*

***Statement of sewer service charges. (PC-503 and PC-504.)***

*Retain 5 years and destroy provided record has been audited (if required by state law).*

***General property tax credit certification. (PC-201.)***

*Retain 5 years and destroy provided the records have been audited (if required by state law).*

***Explanation of property tax credit certification. (PC-201A.)***

*Retain 5 years and destroy provided the records have been audited (if required by state law).*

***Real property tax roll.***

*This record is transferred to the county treasurer.*

***Personal property tax roll.***

*Retain 15 years and transfer to the State Historical Society for preservation with authority to weed if postponed or delinquent taxes are not transferred to the county treasurer.*

**(e) TAX COLLECTION:** *Individual tax statements are prepared and sent to property owners. When real estate taxes are paid directly by a bank or a savings and loan institution from an escrow account, tax statements are sent directly to that institution as shown on the escrow account list. Personal property and real property taxes are due on the last day of February. Real property taxes, however, may be paid in two installments. The first is due to the local treasurer on January 31 unless the governing body has set a later date, which may be no later than the last day of February. The second payment is due to the county treasurer by July 31. Municipalities also have power to provide by ordinance for the payment of real property taxes in three or more installments. The final payment must be received by the town, village, or town treasurer no later than July 31. Upon payment of taxes, the treasurer issues a receipt. This information is duplicated in the receipt stub book. The portion of the tax statement which is returned with the payment may be substituted for the receipt stub and payment then is recorded on the tax roll. Each payment also is listed on the tax collection blotter which is totalled daily and posted to the receipt journal. Local treasurers forward the tax roll to the county treasurer by March 15 in municipalities where taxes may be paid in three or more installments. A statement of taxes remaining unpaid accompanies the tax roll, distinguishing postponed real property, delinquent real property, and delinquent personal property taxes. The county treasurer then assumes responsibility for the collection of those taxes. When the transfer is made on March 15, the county treasurer issues a tax settlement receipt to the municipal treasurer. At the same time, they jointly complete the municipal treasurer's settlement which is sent to the department of revenue. When transfer is made on August 15, the municipal treasurer makes a preliminary settlement of taxes already paid on the 15th of February and the 15th of each succeeding month. The municipal treasurer's settlement is then completed following the August 15 transfer. Municipalities may retain the personal property tax roll for their own collection of delinquent taxes.*

***Escrow account list.***

*Retain until superseded and destroy.*

***Receipts.***

*For cities and villages, retain 7 years and destroy provided record has been audited. For towns, retain 15 years and destroy. (60.756(12), Stats.)*

***Receipt stub book.***

*Retain 7 years and destroy provided record has been audited.*

***Tax collection blotters.***

*Retain until audited and destroy.*

**Statement of taxes remaining unpaid.**

*Retain with the tax roll.*

**Tax settlement receipt. (PC-502)**

*Retain 5 years and destroy provided record has been audited.*

**Municipal treasurer's settlement. (PC-501)**

*Retain 5 years and destroy provided record has been audited.*

**Personal property tax roll.**

*Retain 15 years and transfer to the State Historical Society for preservation with authority to weed.*

**1.03 Administration Records.** Town officers may destroy the following administration records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:

(a) **TOWN BOARD:** *The town board is responsible for the "management and control of the town property, finances, highways, navigable waters, and the public service . . ." and meets in open session at least once a month to consider the business of the township. The board's agenda may include consideration of petitions, ordinances, resolutions, correspondence, claims against the town, budgets, the reports of its committees and municipal officers, and other business. The original copy of papers relating to these matters is maintained by the town clerk in the board's records file. The clerk may also prepare indexes to these records. A complete record of the board's proceedings is kept by the clerk who enters it in a journal, called the minute book. The clerk may also record the proceedings on audio tapes. Original copies of ordinances and resolutions are filed separately from the minutes and subject files. In addition, ordinances are entered in the bound ordinance book. Board proceedings must be published in the official newspaper. The publisher provides the clerk an affidavit of publication to which is attached a copy of the published notice or published proceeding as proof of publication. Towns are governed by an annual town meeting of the electors held on the first or second Tuesday in April and by special town meetings which are convened as needed. Supervisors of the town, elected at the annual meeting, constitute the town board and have charge of all affairs not designated to other officials. The annual town meeting may grant to the town board by resolution the same powers as those exercised by village boards. The Town of Union has "village board powers".*

**Town Board records file and indexes.**

*Retain for 7 years and destroy provided permanently valuable records are permanently retained or transferred to the State Historical Society for preservation. Permanently valuable records are those of continuing legal value; those which document the creation, modification, and initial implementation of municipal policies; and those containing unique and significant information about the local government and its citizens. Such records may include, but are not limited to, minutes of the council or board, its committees and commissions, and selected reports, studies, decisions, petitions, and correspondence.*

**Minute book.**

*Retain permanently or transfer to the Historical Society for preservation with authority to weed.*

**Audio tapes.**

*Retain for 1 year and destroy or erase the tapes.*

**Ordinances.**

*Retain permanently or transfer to the Historical Society for preservation with authority to weed.*

**Resolutions.**

*Retain permanently or transfer to the Historical Society for preservation with authority to weed.*

**Ordinance book.**

Retain permanently or transfer to the Historical Society for preservation with authority to weed.

**Affidavits of publication.**

Retain for 3 years and destroy provided affidavits of publication of ordinances are maintained permanently in the ordinance book.

**REAL PROPERTY TITLES:** Municipalities have the right to acquire real property for public benefit through gift, purchase, or condemnation. Title documents for such property are held by the clerk. Deeds, both quit claim and warranty, are the principal instruments of conveyance. Before real property may be conveyed, however, there must be assurance that the grantor's claim to title is valid. Opinions and abstracts or certificates of title, which reflect the present condition of the title, and title insurance policies, which protect the municipality from "hidden defects" in the title, accompany the deed. Title may also be transferred through the filing and acceptance of a plat by the municipality. Municipalities may acquire the right to use of property rather than outright ownership. Easements grant to the municipality the privilege of use of land belonging to another for such purposes as the location of sewer mains, roadways, and electrical lines. Municipalities may either lease property to another party or rent property for their own use. In either case, the agreement is formalized in a lease. A vacation or alteration of portions of a plat dedicated to public use may be authorized by the circuit court.

**Deeds.**

Retain permanently.

**Opinions of title.**

Retain permanently.

**Abstracts and certificates of title.**

Retain permanently.

**Title insurance policies.**

Retain permanently.

**Plats.**

Retain permanently.

**Easements.**

Retain permanently.

**Leases.**

Retain 7 years after termination of the lease and destroy.

**Vacation or alteration of plat.**

Retain permanently.

**(b) LICENSES AND PERMITS:** Licenses and permits are issued by municipal offices in accordance with state statute and municipal ordinance. The distinction between functions regulated by license and those regulated by permit is not entirely consistent. As a general rule, however, licenses regulate continuing operations, such as the conduct of trades and occupations, while permits are granted for temporary functions, conferring rights and privileges not ordinarily allowed. Building inspection departments issue permits for building construction, erection of signs, and installation of heating, electrical, and plumbing systems. Public health departments issue retail dairy product licenses and permits for the handling and sale of food, for the installation of septic systems, and for open air burning. Licenses and permits issued by municipal offices other than the clerk's, such as those in the above examples, are discussed in the chapters of this manual for those offices. The municipal clerk issues most licenses and permits. Those issued under statutory authority include licenses for wholesale and retail sale of intoxicating liquors and malt beverages and bartenders' licenses. Also issued under statutory authority are licenses for the sale of soda water, non-intoxicating liquors and cigarettes, for holding of auctions and close-out sales, and for the

operation of taxicabs, and permits for the use of fireworks. Municipalities are empowered to regulate other activities through the issuance of licenses and permits as provided by local ordinance. Such activities may include the operation of dance halls, bowling alleys, and pool halls. Also issued under municipal authority are occupational licenses for auto wreckers, home improvement contractors, junk dealers, pawn brokers, and snow plow operators. In all cases a similar procedure is followed in the issuance of licenses and permits. Application is made to the municipal clerk. In some cases, such as liquor and bartenders' licenses, prior approval of the police and fire department may be required as well as approval of the governing body. The license is granted upon approval of the application and payment of a fee for which a receipt is issued. As proof of issuance of the license, the clerk retains a copy of the application and/or the license stub. Rejected applications containing the reason for denial may also be retained. Dog licenses are issued by the municipal treasurer who submits a Monthly Report of Dog Licenses to County Clerk.

**Applications accepted and rejected.**

Retain all liquor and beer related license applications 4 years and destroy. Retain all other applications 3 years and destroy. (s. 66.055, Stats.)

**Receipts.**

Retain 7 years and destroy.

**License stubs.**

Retain all liquor and beer related license stubs 4 years and destroy. Retain all other stubs 3 years and destroy. (s. 66.055, Stats.)

**Monthly Report of Dog Licenses to County Clerk.**

Retain 3 years and destroy. (s. 60.755(9), Stats.)

**(c) MUNICIPAL BORROWING:** Municipalities may borrow money for public purposes, utilizing either long or short term obligations, in accordance with regulations as set forth in the Wisconsin Statutes. General obligation issues, be they bonds, notes, or loans from the State Trust Fund are issued on the basis of the general credit of the municipality, and are supported by an irrevocable tax levy. Public improvement bonds are issued to finance the cost of any revenue producing public improvement, the revenue being derived from the public improvement being pledged to the debt service on such issue. Contractor's certificates, general obligation - local improvement bonds, and special assessment B bonds may be issued to finance the cost of special assessment, the proceeds from special assessments being applied to retire the debt. Mortgage revenue bonds and mortgage certificates may be issued to finance the cost of a municipally owned utility, the debt service to be paid from revenues of the utility. Finally, tax incremental bonds may be issued to finance the rehabilitation of blighted areas. Although statutory requirements for these borrowing mechanisms vary, the records created to document them fall into two categories: authorization records and payment records. The clerk maintains a single file documenting every step taken in the course of authorizing and incurring indebtedness, called the bond procedure record. This record may contain authorizing resolutions, referendum results, bids, negotiation records and contracts with trust companies, and a lawyer's statement certifying that the bonding procedure followed satisfies legal requirements. Payment records document the settlement of these various certificates of indebtedness. The clerk or other designated official is responsible for maintaining the bond payment register recording all bonds as they are issued and payments of interest and principal as they are made. Though bonds generally are negotiable and payable to the bearer, ownership may be registered either as to the principal or principal and interest in the bond register. As payments are made, the relevant bonds, coupons, promissory notes, or other evidences of indebtedness are returned to the municipality. When the fiscal agent has been authorized to destroy such instruments, the municipalities are furnished a certificate of destruction.

**Bond procedure record.**

Retain 7 years after the bond issue has expired and destroy.

**Bond register.**

Retain 7 years after the bond issue has expired and destroy.

**Bond payment register.**

*Retain 7 years after the bond issue has expired or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy.*

**Cancelled bonds, coupons, and promissory notes.**

*Retain until audited and destroy.*

**Certificates of destruction.**

*Retain 7 years after the bond issue has expired or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy.*

(d) **FIDELITY BONDS:** *To insure the faithful discharge of duties and to protect municipalities against unlawful actions, certain officials are required by statute to post fidelity bonds through a surety company. Municipalities may also require other officials or employees to post such bonds. It is the duty of the clerk to record certain information about the bonds in a fidelity bond book. All elected or appointed municipal officers are required to take and file in writing, within ten days after receiving notice of election or appointment, an official oath. Oaths of all municipal officers are filed with the respective municipal clerks except for the clerks' oaths which are filed with the municipal treasurers.*

**Fidelity bond.**

*Retain 5 years after the bond has expired and destroy.*

**Fidelity bond book.**

*Retain 5 years after the last bond entered has expired and destroy.*

**Oath of office.**

*Retain 5 years after the term of service covered by the oath has ended and destroy.*

(e) **LEGAL OPINIONS:** *Statutes require that the town attorney "shall when requested by town officers, give written legal opinions which shall be filed with the clerk." These legal opinions are in answer to specific questions regarding the interpretation and application of statutes and town ordinances. They remain on record as precedents for future reference.*

**Legal opinions.**

*Retain permanently.*

**1.04 Voting Registration Records.** *Town officers may destroy the following administration records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:*

(a) **VOTER REGISTRATION RECORDS:** *Where voter registration is required, the clerk compiles and revises a registry list using the various registration cards filed with the clerk. Registration is possible also at the polls. The registry list is updated by the clerk following each general election. A separate cancelled registration card file also is maintained. Where voter registration is not required, the names of those voting are entered on a poll list. If any contest of the election is pending at the expiration of the suggested retention periods, the relevant records should not be destroyed until the contest is finally settled. (s. 7.23 (2), Stats.) Appropriate forms of the State Election Board are cited.*

**Registry list.**

*Retain 90 days after the first spring or general election succeeding the election in which the list was used and destroy. (s. 7.23(1)(e), Stats.)*

**Active registration cards. EB-178 and 179.**

Retain in the active file as long as current.

**Cancelled registration cards.**

Retain 4 years after cancellation and destroy. (s. 7.23(1)(c), Stats.)

**Poll list.**

Retain 90 days after the first spring or general election succeeding the election in which the list was created and destroy provided lists created for federal elections are retained 22 months and destroyed. (s. 7.23(1)(e) and (f), Stats.)

**(b) NOMINATION RECORDS:** Nomination papers, signed by a requisite number of electors, are submitted to the clerk for each candidate for town office. Candidates for municipal public office are nominated through a non-partisan primary held on the third Tuesday in February. If the number of candidates for any town office does not exceed twice the number to be elected, no primary is held. Towns and villages may substitute a caucus for the nomination of candidates. Following the caucus balloting, the caucus chair and teller forward to the clerk a certificate listing the candidates nominated.

**Nomination papers. (EB-160)**

Retain 90 days after the election and destroy. (s. 7.23(1)(g), Stats.)

**Certificate listing candidates nominated by caucus.**

Retain 90 days after the election and destroy.

**(c) CAMPAIGN RECORDS:** Candidates for local elective office, their personal campaign committees, and certain other individuals and organizations are required to file an election campaign registration statement with the clerk. The clerk typically maintains a file for each registrant consisting of the registration statement and any election campaign financial reports required.

**Election campaign registration statements. (EB-1)**

Retain 6 years and destroy. (7.23(1)(d), Stats.)

**Election campaign financial reports. (EB-2)**

Retain 6 years and destroy. (7.23(1)(d), Stats.)

**(d) ELECTION RECORDS AND SUPPLIES:** Prior to all elections, clerks are required to publish or post various election notices relating to procedures and referenda questions. Operation of each polling place is the responsibility of appointed election clerks, inspectors, and ballot clerks where paper ballots are used. On the day of the election, the clerk delivers to the election inspectors absentee ballots which have been filed in the clerk's office in response to a written application for absentee ballot. When a voter arrives at the polling place, two election clerks enter the voter's name on duplicate poll lists. Where the municipality requires voter registration, the clerks instead check the voter's name on the duplicate registry lists. After the election, inspectors canvass the ballots or the voting recorder of the voting machine and enter the results on a tally sheet. One copy of the tally sheet with the election inspectors' statement attached, a copy of the registry or poll list, and the inspectors' statement and challenged ballots are forwarded to the county clerk. The municipal clerk also receives copies of each of these statements along with the sealed ballots and all other materials used at the polling place. The municipal board of canvassers reviews the original returns, compiles a tabular summary, and certifies the election of officers as shown on the Statement of the Municipal Board of Canvassers. In municipalities with one ward, only the initial canvass, conducted by the election inspectors, is required.

**Election notices in cities and villages.**

Retain 90 days after the election and destroy. (7.23(1)(g), Stats.)

**Election notices in towns.**

Retain 1 year after the date of the election and destroy. If the election is contested, retain 1 year after the

contest has been settled and destroy. (60.756(8), Stats.)

**Applications for absentee ballots. (EB-175)**

Retain 90 days and destroy provided applications for federal elections are retained 22 months and destroyed. (7.23(l)(f) and (g), Stats.)

**Paper ballots and voting machine recorders.**

Retain 90 days after the election and destroy. Voting machine recorders may be reactivated 14 days following a primary or 60 days following a spring or general election.

**Tally sheets.**

Retain 90 days after the election and destroy. (7.23(l)(g), Stats.)

**Inspectors statement of defective and challenged ballots. (EB-104)**

Retain 90 days after the election and destroy. (7.23(l)(g), Stats.)

**Statement of the municipal board of canvassers.**

Retain permanently.

**1.05 Engineering & Public Works Records.** Town officers may destroy the following engineering & public works records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442 of the Wisconsin Statutes, but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to s. 16.61 (3) (e), and then after such shorter period:

**(a) ENGINEERING SERVICES**

**Maps and Plans:** Engineers conduct land surveys to obtain data relating to town property or specific public works projects. Surveying records include field notes, benchmark books, and section corner monument logs. Using this field data and aerial photographs, engineers draft maps and plans to meet diverse informational needs. Town maps may show road locations or surfaces, zoning information, parks, flood plains, soils, or parcel boundaries. Water, storm, and sanitary sewer main maps, along with profile and grade books for streets, sidewalks, and mains, are especially important to developers and excavation crews who need to know the location, depth, slope, size and composition of these underground systems. Excavation plans of private utilities are filed with the engineer to supplement these system maps. Access to these records is often provided through an index to maps. The engineering division maintains copies of preliminary and final subdivision plats filed with the town clerk by prospective developers. The engineer drafts annexation plats for the town. Copies of the plat and accompanying certificate describing the area annexed are also filed with various other agencies as required by law. Assessor's plats are prepared at the direction of the town council by the engineer or private surveyors to rectify discrepancies in the description of property boundaries. Structure plans for municipal buildings and bridges prepared by private contractors are also filed with the engineer for purposes of maintenance and general reference.

**Field notes.**

Retain permanently.

**Benchmark books.**

Retain permanently.

**Section corner monument logs.**

Retain permanently.

**Aerial photographs.**



*Retain until superseded and destroy.*

***Town maps.***

*Retain permanently.*

***Water, storm, and sanitary sewer main maps.***

*Retain permanently.*

***Profile and grade books.***

*Retain permanently.*

***Excavation plans of private utilities.***

*Retain permanently.*

***Index to maps.***

*Retain permanently.*

***Preliminary subdivision plats.***

*Retain until superseded by the final plat and destroy.*

***Final subdivision plats.***

*Retain permanently.*

***Annexation plats.***

*Retain permanently.*

***Assessor's plats.***

*Retain permanently.*

***Structure plans for municipal buildings and bridges.***

*Retain for life of the structure and transfer to the State Historical Society for preservation with authority to weed.*

**(b) ADMINISTRATION AND RELATED RECORDS** *The engineering division prepares annual reports of its activities and accomplishments for the board of public works and the town council. The division retains minutes of the meetings of the plan commission, the board of public works, and the board of appeals. All contain information relevant and supplemental to engineering duties. The engineer is an ex-officio member of the former two boards. The numerous and varied administrative responsibilities of the division are reflected in the records maintained. Among these duties is the assignment of house address numbers. The house number and address change file provides an official control and reference source for town addresses. Copies of street vacations and dedications may also be kept on file as a reference tool. The engineering division is also responsible for issuing permits for unusual uses of town streets. Citizens' petitions for streets and sewer systems, first presented to the town council, are filed with the engineering division. Public works projects financed through special assessments require that the engineer prepare special assessment calculations as the basis for levying the appropriate taxes. These calculations are forwarded to the assessor who enters the individual assessments on the assessment roll. Closed circuit TV monitoring of the sewer system produces the TV sewer inspection report which indicates problems such as cracked or broken pipes, improper alignment, or loose lateral connections. The state provides partial support for the maintenance and construction of local roads and streets. State highway aids program records are compiled to document the level of road use and the amount of local funds spent on repairs as the basis for state payments.*

***Annual reports.***

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

***Records of the board of public works.***

*Includes minutes of the meetings of the board and supporting documents submitted to the board. Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**Records of the plan commission.**

*Includes minutes of the meetings of the commission and supporting documents submitted to the commission.*

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**Records of the zoning board of appeals.**

*Includes minutes of the meetings of the board and supporting documents submitted to the board. Retain permanently.*

**House number and address change file.**

*Retain permanently.*

**Street vacations and dedications, copies.**

*Retain for active reference life and destroy.*

**Permits.**

*Includes permits for the excavation of streets by private utility companies. Retain 3 years and destroy.*

**Petitions for street and sewer systems.**

*Retain 2 years and destroy.*

**Special assessment calculations.**

*Retain 2 years and destroy.*

**TV sewer inspection records.**

*Retain until superseded and destroy.*

**State highway aids program records.**

*Retain 7 years and destroy provided the record has been audited.*

**(c) PUBLIC WORKS PROJECTS CONTRACTS:** *Municipalities may contract for outside services for "construction, repair, remodeling [and] improvements of any kind whatsoever." Town projects estimated to exceed \$5,000 must be let to the lowest responsible bidder. The board of public works prepares plans, specifications, and contract forms and files them with the clerk for inspection by prospective bidders. A notice to contractors, published in the newspaper, advertises for bids and specifies the need for a certified check or bid bond to accompany bids submitted. A bidder's proof of responsibility, a confidential sworn document assuring the municipality that the contractor has the "financial ability, equipment, and experience in the work prescribed in said contract," may also be required. Bids are submitted on forms provided by the municipality. Bidders may be required to attach an affidavit of organization and authority indicating whether the contractor is a corporation, partnership, or sole trader. Bids are opened and read in public on a date specified in the original notice. Bid tabulations are compiled to determine the lowest bid. The successful bidder is required to execute a performance bond equal to the amount of the contract bid in which a percentage of payment is withheld as the work progresses. Final payment to the contractor is made when the work is completed and accepted. The final contract is signed by the mayor and clerk after approval by the town attorney.*

**Notice to contractors.**

*Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.*

**Certified check.**

*Retain until the contract has been signed and return to bidder.*

**Bid bond.**

*Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.*

**Bidder's proof of responsibility.**

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

**Bids.**

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

**Affidavit of organization and authority.**

Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.

**Bid tabulations.**

Retain 2 years and destroy.

**Performance bond.**

Retain in the contract file 7 years after completion of the project and destroy.

**Contract.**

Retain in the contract file 7 years after completion of the project and destroy.

**Project Records:** The engineering department has administrative and technical control over public works projects. Documentation relating to ongoing projects is gathered in the master project file. This working file is the central repository for reports, drawings, specifications, additional estimates, copies of approved contracts, and other records pertaining to the project. Usually filed separately from the master project file itself are the blueprints illustrating the proposed plan of construction. As-built tracings are drawn as the project is completed to depict the final work; they may differ considerably from the original drawings.

**Master project files.**

Retain 20 years and destroy provided the files of architecturally or culturally significant projects are offered to the State Historical Society.

**Blueprints.**

Retain until superseded by the as-built tracings and destroy.

**As-built tracings.**

Retain for the life of the project and destroy provided the tracings of architecturally or culturally significant projects are offered to the State Historical Society.

(d) **STREETS AND HIGHWAYS:** The streets division is the operating arm of the public works program. The streets operations files are a group of record series documenting the performance of tasks for which the division is responsible. This may include solid waste management, street cleaning, street repair, snow removal, and garbage collection. Documents in these files describe daily, weekly, and monthly operations and may include foremen's reports, collection statistics, cost sheets, billings, and mileage reports. Two files having particularly long-term value are street and sidewalk maintenance and repair records and tree planting, inspection, trimming and removal records. Street operations may result from either a scheduled program of maintenance, repair, or improvement or from citizen complaints.

**Street operations file.**

Retain 2 years after created or superseded and destroy.

**Street and sidewalk maintenance and repair records.**

Retain 25 years and destroy.

**Tree planting, inspection, trimming, and removal records.**

Retain 25 years and destroy.

**Street Equipment And Supplies Control:** *The streets division maintains a large and costly inventory of equipment and supplies and must monitor the flow of its stock to avoid depletions and anticipate future budgetary needs. Stock control records include a variety of documents that register incoming purchases and record supplies as they leave the stockroom. Related to these are fuel usage reports controlling the inventory of petroleum, oil, and lubricants. Equipment purchase, maintenance and use are documented in the heavy equipment and vehicle inventory ledgers, vehicles maintenance and repair histories, vehicle expense reports and the vehicle use records.*

**Stock control records.**

*Retain 2 years and destroy provided the record has been audited.*

**Fuel usage reports.**

*Retain 2 years and destroy provided the record has been audited.*

**Heavy equipment and vehicle inventory ledger.**

*Retain for the life of the equipment and/or vehicle or until the inventory ledger is superseded and destroy.*

**Vehicle maintenance histories.**

*Retain for the life of the vehicle and destroy.*

**Vehicle expense reports.**

*Retain for the life of the vehicle and destroy.*

**Vehicle usage reports.**

*Retain 2 years and destroy provided the record has been audited.*

**Street Administration:** *While all divisions keep payroll support records, they are especially important in the streets division not only for the creation of the payroll but also in the allocation of employee time to various projects for planning and budget preparation. Purchasing records, including purchase requisitions, purchase orders, invoices, and vouchers are numerous in the streets division which may do its own purchasing. The division may also receive citizen complaints about streets, sidewalks or related street services which are logged in a complaint ledger. Monthly and annual reports of the division document its activities and accomplishments.*

**Payroll support records.**

*Retain 2 years and destroy.*

**Purchasing records.**

*Retain 7 years and destroy provided the record has been audited.*

**Complaint ledger.**

*Retain 2 years and destroy.*

**Monthly reports.**

*Retain 3 years and destroy.*

**Annual reports.**

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**(e) PARKS**

**Park Planning:** *The master park plan, one element of the town's total plan, shows present holdings, possible acquisitions, and proposed projects. It forms the foundation for future park development and is supplemented by plats and aerial photographs.*

**Master park plan.**

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**Plats.**

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**Aerial photographs.**

*Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**Park Operations And Maintenance:** *The park maintenance supervisor's daily report of work completed summarizes progress made on a particular job, noting the time required, employees assigned and vehicles used. This information can be used for payroll purposes, operations planning, or for inclusion in periodic reports.*

**Supervisor's daily report of work completed.**

*Retain 2 years and destroy.*

**(f) PARK ADMINISTRATION:** *Payroll support records are used to record the allocation of employee hours to assigned jobs as well as for payroll creation. Reservations for park facilities may be offered for certain parks. Reservation requests are submitted to the department along with any necessary fee and are checked against the master reservation book for confirmation. Supervision of municipal parks rests with the board of park commissioners or, if the town has none, with the board of public works. Minutes of the meetings of the appropriate board document the acquisition, maintenance, and general management of town parks.*

**Payroll support records.**

*Retain 2 years and destroy provided record has been audited.*

**Reservation requests.**

*Retain 30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been audited.*

**Master reservation book.**

*Retain 2 years and destroy.*

**Records of the board of park commissioners.**

*Includes minutes of the meetings of the board and supporting documents submitted to the board. Retain permanently or transfer to the State Historical Society for preservation with authority to weed.*

**(g) BUILDING PERMITS AND INSPECTIONS:** *The division of building inspection oversees the construction and alteration of commercial and residential buildings within the municipality, the installation of plumbing, electrical, ventilation, heating, and air conditioning systems, the erection of signs, and compliance with zoning restrictions. Regulations follow state codes as well as local codes which may vary from town to town. Code compliance inspection reports are the basic working document of the division. They are completed during field investigations to determine if buildings and system installations comply with the specifications of the appropriate codes. Reports are completed during scheduled inspections of buildings being built or altered. When inspections have been completed, a certificate of occupancy is issued to the owner declaring that the work has been completed according to the plans and specifications and that the building may be occupied for its intended use. Reports may also be completed in response to complaints of violations or in the routine inspection of existing structures following official notification of the owner or agent. Owners are subsequently notified of conditions which require correction. Continued non-compliance will result in litigation. In such cases, the inspector may retain copies of the relevant town attorney's case files. Copies of quarter-section maps aid in the location of inspection sites. The inspection address file is arranged by address and is used heavily as a summary reference to work previously performed. It contains a capsule history of permits issued and contractors who performed the work, and identifies owners. Department of industry, labor, and human relations energy calculation worksheets must be completed for all new one and two-family dwellings. They are used to calculate furnace size and construction materials and methods. State approved commercial building plans are a prerequisite for issuance of permits in the construction or alteration of certain commercial and residential buildings and structures. Building plans are usually submitted in such cases to the Department of Industry, Labor, and Human Relations for examination and approval. Twenty-seven cities are*

certified to make such review themselves with plans submitted directly to the town's building inspection department. *Applications* and accompanying plans for building, plumbing, electrical, ventilation, heating, and air conditioning permits are submitted for plan review. Upon approval, *permits* are issued after the payment of the required fee for which a *receipt* is issued. Permits are logged by number in the *permit ledger* which includes summary information on each permit. Unsuccessful permit applications may be appealed to the appropriate board of appeals. Results of such appeals are documented in the *minutes* of that board's meetings. To provide supplemental information for their daily work, building inspectors may keep copies of the *minutes* of the meetings of the plan commission and the zoning board of appeals. The latter documents decisions regarding zoning regulations and variances.

**Applications and permits.**

Retain permanently.

**Code compliance inspection reports.**

Retain permanently. —

**Inspection address file.**

Retain permanently.

**Certificates of occupancy.**

Retain until superseded and destroy.

**Energy calculation worksheets.**

Retain 3 years and destroy.

**State approved commercial building plans.**

Retain 4 years and destroy. Plans for new structures and significant remodeling should be transferred to the State Historical Society for preservation with authority to weed.

**Permit fee receipts.**

Retain 7 years and destroy provided record has been audited.

**Permit ledger.**

Retain 7 years and destroy.

**Town attorney's case file, copy.**

Retain 1 year after the case has been closed and destroy.

**Quarter section maps, copies.**

Retain until superseded and destroy.

**Records of the building board of appeals.**

Includes minutes of the meetings of the board and supporting documents submitted to the board. Retain permanently. Retain office reference copies 5 years and destroy.

**Records of the zoning board of appeals.**

Includes minutes of the meetings of the board and supporting documents submitted to the board. Retain permanently. Retain office reference copies 5 years and destroy.

**Records of the plan commission.**

Includes minutes of the meetings of the commission and supporting documents submitted to the commission. Retain permanently or transfer to the State Historical Society for preservation with authority to weed.

**1.06 Other records.** Town officers may destroy the following other records of which they are the legal custodian and which are considered obsolete, but not less than 7 years after the record was

effective unless another period has been set by statute, and then after such a period, or unless a 94 shorter period has been fixed by the state Public Records Board pursuant to s. 16.61(3) ( 3 ) and then after such a shorter period:

(a) Town Annual Newsletter \_\_\_\_\_

**1.07 Historical Society notification.** Prior to the destruction of any public record described in sections 1.01 (a), (b), or (c), at least sixty days' notice in writing shall be given the State Historical Society of Wisconsin.

**1.08 When authorized.** This ordinance shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or state administrative regulations.

**1.09 Separability of Provisions.** Should any section or provisions of this ordinance be declared invalid, such decisions shall not affect the validity of the remaining portions of this ordinance.

**1.10 Effective Date.** This ordinance shall take effect from and after its passage and posting as provided by law.

Adopted this 4th day of August, 2005 by the Town Board of Supervisors of the Town of Union, Rock County.

TOWN OF UNION

By: \_\_\_\_\_

Kendall Schneider  
Town Board Chair

8/04/05  
Date

By: \_\_\_\_\_

Linda O'Leary  
Town Clerk

8/04/05  
Date

Adopted: 8/4/2005

Posted: 8/5/2005

Published: \_\_\_\_\_