

**CHAPTER 1 – GENERAL PROVISIONS, RECORDS,
SALES TAX, AND UNCLAIMED FUNDS**

Article I – General Provisions

- 1.01 Code of Ordinances**
- 1.02 Repeal**
- 1.03 Severability**
- 1.04 Construction**
- 1.05 Clerk to Maintain Copies of Documents Incorporated by Reference**
- 1.06 Conflict of Provisions**
- 1.07 Election to Become Self-Organized County**

Article II – Records

- 1.08 Definitions**
- 1.09 Procedural Information**
- 1.10 Access to Records; Fees**
- 1.11 Separation of Information**
- 1.12 Limitations on Right to Access**

Article III – Records Retention

- 1.13 Purpose**
- 1.14 Definitions**
- 1.15 Retention Schedule**
- 1.16 Destruction After Request for Inspection**
- 1.17 Destruction Pending Litigation**

Appendix A – Records Retention/Disposition Schedule

Article IV – Sales Tax

- 1.18 Authorization of County Sales Tax**

Article V – Unclaimed Funds

- 1.19 Underpayments and Overpayments; Worthless Payments**

Article VI – Documentation Reception Time Cut-Off

- 1.20 Register of Deeds Documentation Reception Time Cut-Off**
- 1.21 Governing Cash Only Payment Rounding and Cash Rounding Variance Accounting**

Article I - General Provisions.

1.01 Code of Ordinances.

There is hereby created for the County of Marquette a code of ordinances to be known as the “*Marquette County Code of Ordinances*” (hereinafter the “*Code*”) to be permanently kept on file and open to public inspection by the County Clerk.

1.02 Repeal.

A. All Chapters of the County which are inconsistent with the provisions of the Code are repealed. This shall not include any Chapters or parts of Chapters or resolutions relating to the following subjects and not conflicting with the provisions of this Code:

1. Salaries of public officials and employees.
2. The creation or abolition of offices.
3. Releases of persons from liability.
4. Contracts or rights created by resolution or County Board action other than the Code.
5. Naming of public property within the County.
6. Tax and special assessment levies.
7. Construction of public works.
8. Budget Chapters, resolutions and actions.
9. Issuance of corporate obligations by the County.
10. Establishment of grades, curb lines, and widths or sidewalks, and the location of public streets and alleys.
11. Waterfront property lines and regulations.
12. Law Enforcement Chapter.

B. Effect of Repeals. The repeal or amendment of any provision of this Code or of any other Chapter or resolution of the County Board shall not:

1. Affect any rights, privileges, obligations or liabilities which were acquired or incurred or which had accrued under the repealed or amended provisions, unless the County has expressly reserved the right to revoke such right, privilege, obligation or liability.
2. Affect any offense, penalty or forfeiture, or prosecution for any offense, or levy of any penalty or forfeiture which has arisen prior to the repeal or amendment of the relevant provision of any Chapter or resolution. The preceding sentence shall not preclude the application of a lesser penalty or forfeiture if the new amending or repealing provision contains such a lesser penalty or forfeiture. The procedure for prosecution of any violations of Chapter repealed or amended shall be conducted according to the procedure set forth in the new amending or repealing provision or other procedure currently in effect.

1.03 Severability.

The provisions of the Code are declared to be severable and if any section, sentence, clause or phrase of the Code shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses and phrases of the Code but they shall remain in effect, it being the legislative intent that the Code shall stand notwithstanding the invalidity of any part.

1.04 Construction.

The following rules or meanings shall be applied in the construction and interpretation of Code unless such application would be clearly inconsistent with the plain meaning or intent of the Code.

A. General Rule. All words and phrases shall be construed according to their plain meaning in common usage. However, words or phrases with a technical or special meaning shall be understood and construed according to that technical or special meaning if such is the intent of the Code.

B. Gender. Every word in the Code referring to the masculine gender shall also be construed to apply to females, and vice versa.

C. Singular and Plural. Every word in the Code referring to the singular number only shall be construed to apply to several persons or things, and every word in the Code referring to a plural number shall also be construed to apply to one person or thing.

D. Person. The word “*person*” shall mean any of the following entities: natural persons, corporations, partnerships, associations, bodies politic, or any other entity of any kind which is capable of being sued.

E. Tense. The use of any verb in the present tense shall not preclude the interpretation of the verb in the future tense where appropriate.

F. Fine. The term “*fine*” shall be the equivalent of the word “*forfeiture*”, and vice versa.

G. Acts by Agents. When a Chapter requires an act to be done by a person which may be legally performed by an authorized agent of that principal person, the requirements shall be construed to include all acts performed by such agent.

H. Computation of Time. In computing any period of time prescribed or allowed by the Code, the day of the act or event from which the period of time begins to run shall not be included, but the last day of the period shall be included, unless it is a Saturday, a Sunday or a legal holiday. If the period of time prescribed or allowed is less than seven (7) days, Saturdays, Sundays and legal holidays shall be excluded in the computation. As used in this Section, “*legal holiday*” means any statewide legal holiday specified in § 995.20, Wis. Stats.

I. Wisconsin Statutes. The term “*Wisconsin Statutes*” and its abbreviation as “*Wis. Stats.*” shall mean, in the Code, the Wisconsin Statutes for the year 2014, and as amended.

J. Wisconsin Administrative Code. The term “*Wisconsin Administrative Code*” shall mean the Wisconsin Administrative Code as of the date of the adoption of this Code, and as amended.

K. Repeal. When any Chapter which has the effect of repealing a prior Chapter is itself repealed, such repeal shall not be construed to revive the prior Chapter or any part thereof, unless expressly so provided.

L. Joint Authority. All words purporting to give a joint Authority to three (3) or more county officers or other persons shall be construed as giving such Authority to a majority of such officers or other persons.

1.05 Clerk to Maintain Copies of Documents Incorporated by Reference.

Whenever any standard code, rule, regulation, statute or other written or printed matter is adopted by reference, it shall be deemed incorporated in this Code as if fully set forth herein and the County Clerk shall maintain in his or her office a copy of any such material as adopted and as amended from time to time. Materials on file at the County Clerk's office shall be considered public records open to reasonable examination by any person during the office hours of the County Clerk, subject to such restrictions on examination as the Clerk imposes for the preservation of the materials.

1.06 Conflict of Provisions.

A. If the provisions of different chapters conflict with each other, the provisions of each chapter shall control all issues arising out of the events and persons intended to be governed by that chapter.

B. If the provisions of different sections of the same chapter conflict with each other, the provision which is more specific in its application to the events or persons raising the conflict shall have control over the more general provisions.

1.07 Election to Become Self-Organized County.

A. In accordance with § 59.10(1), Wis. Stats., the County shall operate as a self-organized county.

B. The County Board shall consist of seventeen (17) supervisors, each representing a proportionate population district as set by the latest adopted County Board resolution. Districting resolutions shall be based upon the latest available U.S. census.

C. Supervisors' terms of office shall be two (2) years, and they all shall be elected at the election to be held on the first Tuesday in April in even numbered years, and shall take office on the third Tuesday in April following their election.

D. In the event of a vacancy on the Board, the Board Chair, with the approval of the Board, shall appoint a person who is a qualified elector and resident of the supervisory district to fill the vacancy for the unexpired portion of the term to which the person is appointed and until his or her successor is elected and qualified.

Article II - Records.

1.08 Definitions.

Under Article II – Records, the following definitions apply.

A. Authority means any of the following County related offices having custody of a record: an office, elected official, agency, board, commission, committee, council, department of public body corporate or politic created by constitution, law, county code, rule or order; or a formally constituted subunit of the foregoing.

B. Custodian means the person empowered by § 19.33, Wis. Stats., with the care and custody of public records, and tasked with the responsibility of compliance with Wisconsin’s Public Records Law (§§ 19.31 – 19.39, Wis. Stats.) Unless otherwise designated in this schedule, the custodian is, as a rule, the: 1) department head of their permitted designee; 2) an elected official or their permitted designee; and 3) for the County Board and for any committees, commissions, boards or authorities created by the Code or resolution for the County Board, or the County Clerk. A custodian is also an Authority for purposes of this Article.

C. Record has the meaning specified in § 19.62(6), Wis. Stats.

D. Public Record has the meaning specified in § 16.61(2)(b), Wis. Stats.

1.09 Procedural Information.

Pursuant to § 19.34, Wis. Stats., and the guidelines therein listed, each Authority shall adopt, prominently display and make available for inspection, a description of its organization and the established times and places at which the legal custodian from whom and the methods whereby the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records and the costs thereof. This Section does not apply to members of the County Board.

1.10 Access to Records; Fees.

The rights of any person who requests inspection or copies of a record are governed by the provisions and guidelines of § 19.35, Wis. Stats.

1.11 Separation of Information.

If a record contains information that may be made public and also information that may not be made public or a question as to public access arises, each Authority shall consult with Corporation Counsel before releasing any information under this Section.

1.12 Limitations on Right to Access.

In responding to request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with Corporation Counsel, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interests in full access to the requested record.

Article III - Records Retention.

1.13 Purpose.

The purpose of this Article is to establish a County records retention schedule and authorize destruction of County records and public records and records pursuant to the schedule. Records custodians may destroy a record prior to the time set forth in the schedule only if such a record has been reproduced as an original record pursuant to §§ 16.61(7) or 16.612, Wis. Stats. Any record or public record not covered by this Article or any other regulation or law shall be retained seven (7) years unless the record is added by amendment to the Chapter and the shorter period is approved by the State Public Records and Forms Board.

1.14 Definitions.

A. Legal Custodian. The individual responsible for maintaining records pursuant to § 19.33, Wis. Stats.

B. Record. The meaning defined in § 19.32(2), Wis. Stats.

1.15 Retention Schedule.

The record retention schedule is set forth in Appendix A.

1.16 Destruction After Request for Inspection.

No requested record may be destroyed until after a request for inspection is granted or sixty (60) days after the request is denied. If any action is commenced under § 19.37, Wis. Stats., the requested record may not be destroyed until a court order is issued and all appeals have been completed. See § 19.35(5), Wis. Stats.

1.17 Destruction Pending Litigation.

No record may be destroyed that is potentially relevant to a matter for which litigation is pending or is reasonably anticipated.

Article IV - Sales Tax.

1.18 Authorization of County Sales Tax.

There is imposed county sales and use taxes at the rate of one-half percent (0.5%) in the manner and to the extent permitted as set forth in Subchapter V, Chapter 77, Wis. Stats., and acts amendatory thereto.

Article V – Unclaimed Funds.

1.19 Underpayments and Overpayments; Worthless Payments

A. County departments may retain overpayments made to the department which do not exceed nine dollars and ninety-nine/100ths (\$9.99), unless a request for a refund for the overpayment is made to the department in writing.

B. County departments may waive underpayments made to the department which do not exceed nine dollars and ninety-nine/100ths (\$9.99) if the department determines that the cost of collecting the underpayment would exceed the amount of the underpayment.

C. Any person who issues a worthless payment to any county department or agency may be charged a fee as set forth in the County fee schedule.

Article VI – Documentation Reception Time Cut-Off

1.20 Register of Deeds Documentation Reception Time Cut-Off

Pursuant to § 59.20, Wis. Stats., the cut-off reception time for filing and recording of documents shall be advanced by one hour on all official business days during when the Register of Deeds office is open to the public, except that on the last official business day of the year the cut-off reception time for filing and recording of documents shall be advanced by two hours, in order to complete the processing, recording and indexing to conform to the day of reception.

1.20 amended by Resolution No. 46-2023 dated November 14, 2023; passed November 14, 2023; published December 28, 2023; effective December 29, 2023.

1.21 Governing Cash Only Payment Rounding and Cash Rounding Variance Accounting

SECTION A: AUTHORITY AND PURPOSE

A.01 Authority. This ordinance is adopted pursuant to the powers granted to counties and county boards under Wisconsin Statutes Chapter 59, including the vesting of local, legislative, and administrative powers in the county board.

A.02 Purpose. The purpose of this ordinance is to:

- (a) Establish a uniform, cash-only rounding method for in-person payments made in physical United States currency;
- (b) Maintain exact, to-the-cent processing for non-cash payments; and
- (c) Establish an internal accounting mechanism to record, reconcile, and report de minimis rounding differences for transparent tracking.

SECTION B: DEFINITIONS

B.01 Cash Payment: means a payment made in physical United States currency (paper bills and coins) tendered in person to the County.

B.02 Non-Cash Payment: means any payment method other than a Cash Payment, including but not limited to checks, escrow payouts, and electronic payments.

B.03 Transaction Total: means the total amount due in a single collection transaction before rounding.

B.04 Rounding Increment: means five cents (\$0.05).

B.05 Rounded Cash Total: means the Transaction Total after application of the rounding rule, expressed in multiples of the Rounding Increment.

B.06 Cash Rounding Variance: means the arithmetic difference between the Rounded Cash Total received and the amount posted.

B.07 Cash Rounding Variance Account: means the specific general ledger account established to accumulate and track Cash Rounding Variances.

2.09 Collector: means the County office and staff responsible for receiving payments, which shall be the County Treasurer unless otherwise designated.

SECTION C: SCOPE AND APPLICABILITY

C.01 Cash-Only Applicability. This ordinance applies only to Cash Payments.

C.02 Non-Cash Payments. Non-cash payments shall be processed at the exact, to-the-cent amount.

C.03 No Change to Liability. This ordinance does not change any underlying tax levy, tax rate, or substantive tax obligation.

SECTION D: CASH ROUNDING RULE

D.01 Adopted Rounding Method. The County adopts the following rounding rule:

- (a) Round up: The County shall round the Transaction Total up to the next higher multiple of the Rounding Increment.

D.02 Issuance of Receipt. The County shall issue a receipt for the Rounded Cash Total actually

received.

D.03 Posting. The County shall record the payment at the exact, to-the-cent amount owed and separately record the Cash Rounding Variance.

SECTION E: ACCOUNTING TREATMENT

E.01 Establishment of Account. The County shall maintain a Cash Rounding Variance Account in the general ledger.

E.02 Recording Variances. Excess amounts from rounding up shall be recorded as a credit.

E.03 Use and Limits. This account shall be used only as an internal balancing mechanism to document de minimis variances attributable to the rounding method.

SECTION F: RECONCILIATION AND CONTROLS

F.01 Daily Reconciliation. The County shall reconcile total cash receipts, total amounts posted, and the net daily Cash Rounding Variance.

F.02 Audit Trail. Daily deposit documentation shall be maintained to permit a clear audit trail from individual receipts to payment and posting totals.

F.03 Periodic Reporting. The County Treasurer shall prepare a summary reporting at least annually reflecting aggregate activity in the Cash Rounding Variance Account.

SECTION G: CONSTRUCTION AND SEVERABILITY

G.01 Construction. This ordinance shall be construed to complement, and not conflict with, applicable state tax-collection statutes and procedures.

G.02 Severability. If any provision of this ordinance is held invalid, the invalidity shall not affect other provisions that can be given effect without the invalid provision.

*1.21 added by Resolution No. 6-2026 dated March 17, 2026;
passed March 17, 2026; published May 7, 2026; effective
May 21, 2026.*

APPENDIX A

RECORDS RETENTION/DISPOSITION SCHEDULE

I. Legend.

The following terms and abbreviations are used in the records retention schedule:

AT	After Termination
C	Confidential
CR	Creation or Receipt (typically the retention is calculated from the creation or receipt of a record, plus the designated number of years)
EVT	Event (typically the retention is calculated from an event, such as the close of a case or end of the project, plus the designated number of years)
FIS	Fiscal (meaning the current fiscal year and the designated number of years)
N	Notify WHS before destruction
N/A	Not Applicable
P	Permanent
PII	Personally Identifiable Information (has the meaning specified in § 19.62(5), Wis. Stats.)
S	Until Superseded
W	Waived Notification
WHS	Wisconsin Historical Society
WPRB	Wisconsin Public Records Board

II. Historical Records.

Notification to Wisconsin Historical Society is required under § 19.21(4)(a), Wis. Stats., notice must be given to WHS sixty (60) days prior to the destruction of any record.

III. Retention.

Counties should pay close heed to and scrupulously follow the minimum retention period. Seven (7) years is the default retention period. (§ 19.21(5)(c), Wis. Stats.)

IV. Before Destruction.

A. Sixty (60) days prior written notice of destruction must be given to the Wisconsin Historical Society (WHS) pursuant to § 19.21(5)(d), Wis. Stats. This does not apply to any record listed in the schedule and designated “*waived*”.

B. Determine if litigation/audit/public records request is pending. If so, place “*hold*” on records (i.e. cease all disposition activity) until:

- i. after the public record request is granted or sixty (60) days after request is denied (§ 19.35(5), Wis. Stats.) or
- ii. until any litigation or audit is fully and finally resolved.

Attached Schedules

Addendum A	General Schedule - [Records Common to Most County Agencies, Boards, Commissions, Committees, Departments, or Offices] pp. 1-34
Addendum B	County Clerk pp. 35-41
Addendum C	County Treasurer pp. 42-43
Addendum D	Retention and Disposal of Court Records
Addendum E	Register of Deeds – Permanent pp. 44-51
Addendum F	District Attorney pp. 53