

NOVEMBER 2023 RECEIPTS BANK PESHTIGO BANK

Receipt No.	Date			
4053	10/27/2023	Oconto County - Trust and Interest Collected		
		\$150.00 + \$24.00	\$	174.00
4054	10/20/2023	Jennifer Kruse - Rent of Hall	\$	50.00
4055	11/1/2023	Pat LeBlanc - Landfill Revenue	\$	200.00
4056	11/1/2023	Virginia Zimmerman - 1 Grave Lot 93 Grave 4	\$	50.00
4057	11/3/2023	Linda Mauritz - Rent of Hall	\$	50.00
4058	11/6/2023	Pine Needle Quilters - Rent of Hall	\$	230.00
4059	11/11/2023	Debra Hoerth - Rent of Hall	\$	50.00
4060	11/17/2023	Oconto County - Trust and Interest Collected		
		\$50.00 + \$4.50	\$	54.50
4061	11/20/2023	State of Wisconsin - November Shared Revenue	\$	9,413.58
4062	11/30/2023	Peshtigo National Bank - Interest paid Checking Ac	\$	53.47
		Total for November	\$	10,325.55
		Total for the Year	\$	1,429,767.80
		PESHTIGO NATIONAL BANK		
	11/01/23	Beginning Balance	\$	243,790.07
	11/30/23	Interest	\$	601.13
	11/30/23	Ending Balance	\$	244,391.20
	11/1/2023	Balance On Hand		102,284.39
		Receipts for November 2023	\$	10,325.55
		Total on Hand		112,609.94
		Expenditures for November 2023	\$	21,922.41
	11/30/2023	Ending Balance	\$	90,687.53
		Board of Commissioners of Public Land - Loan	\$	361,220.66

ETHEL FIRGENS, Treasurer

EXPENDITURES NOVEMBER 2023 PESHTIGO BANK

Check No.	Date		
2234	11/14/2023	R&R Assessing - Monthly Payment	\$ 1,440.00
2235	11/14/2023	Herrling Clark - Lawyer	\$ 487.50
2236	11/14/2023	Wisconsin Public Service - Hall and Street Lights	
		Hall \$119.98 Street \$145.62	\$ 265.60
2237	11/14/2023	GFL Environmental - Recycling/Hauling Garbage	\$ 4,977.96
2238	11/14/2023	Mountain Hardware - Tarp	\$ 29.99
2239	11/14/2023	Oconto County Highway Department - Wetland Lane	\$ 10,659.78
2240	11/14/2023	Logistics Recycling Inc. - Recycling Electronics	\$ 2,110.92
2241	11/14/2023	Ethel Firgens - Collecting Dog Licenses	\$ 1.50
2242	11/14/2023	Command Central - Battery and Maintenance	\$ 645.00
2243	11/14/2023	Rural Mutual Insurance Co. - Audit	\$ 88.00
2244	11/14/2023	Chris Hellem - Town Worker 41.5 Hours	
		\$747.00-46.31-74.00-10.83	\$ 615.86
2245	11/14/2023	Pat LeBlanc - Landfill Caretaker 41.5 Hours	
		\$539.50-33.45-53.95-7.82	\$ 444.28
2246	11/16/2023	Century Link - Phone Bill	\$ 156.02
		Total for Month	\$ 21,922.41
		Total for Year	\$ 1,339,080.24
		Balance	\$ 90,687.53

Ethel Firgens Treasurer

INTERGOVERNMENTAL MAINTENANCE AGREEMENT

Whereas, the Township/Village of Breed, a township/village located in Oconto County is desirous of utilizing services of the Oconto County Highway Department for certain maintenance work during the calendar year of 2024 and 2025; and

Whereas, the Oconto County Highway Department, by its Highway Commissioner, Brandon Hytinen, is desirous of contracting to provide such maintenance service.

Now, therefore it is agreed by and between the above named local unit of government and the Highway Commissioner of Oconto County as follows:

1. This agreement shall be for a period of two years commencing 01/01/2024 and terminating 12/31/2025. Agreement can be renewed on even numbered years.
2. Oconto County agrees to provide general maintenance activities for 59.46 miles of highway/roadway located within said government territory. The roadways shall be identified by WISLR records, and such maps are incorporated by reference as a contract document. The local unit of government agrees that it will utilize general highway maintenance activities during the calendar year term of this contract in a minimum total amount of \$95,136.00, the said minimum being determined as \$1,600.00 for each mile of road set forth in paragraph two above. Such minimum expenditure shall include the costs of snow removal.
3. The above named local unit of government will pay for all maintenance work in accordance with labor, machinery and material costs, including small tools and administration charges.
4. In the event that a local unit of government anticipates a major project in the calendar year next succeeding this Agreement, such local unit of government may carry over an unused minimum spending requirement to be used in that major project. Such carry over may not be further than the next calendar year.
5. In addition to the wage rates, material costs, and equipment rental rates it is agreed that the cost for salt shall be actual price per ton based on current WisDOT contract. Salt purchased from Oconto County must be utilized by the municipality for its roads, parking lots and pedestrian walkways. The salt shall not be resold to any other entity or municipality for profit.
6. Both parties agree not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability, sexual orientation as defined in s.51.01(5) Wis. Stats., or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.
7. The Township/Village of Breed agrees at all times during the term of this agreement to; indemnify, hold harmless, and defend Oconto County, its Board, Officers, Employees, and Representatives against any and all liability, including claims, demands, losses, damages, costs or expenses, including attorney fees, which the County, its Boards, Officers, Employees and Representatives may sustain, incur or be required to pay arising from Oconto County's provision of services, or goods under this Agreement, provided, however, that this section shall not apply to liabilities, losses, charges, costs, or expenses caused solely by acts or omissions of Oconto County, its Agents, Officers, Employees, or Representatives.
8. This agreement may be terminated by either party with a six (6) month written notice prior to the termination date.

9. Available services, which may be applied against the minimum spending requirements include:

MAINTENANCE ACTIVITIES

- Pavement Maintenance
 - Paving, seal coating, crack filling, pot hole repair
- Shoulder Maintenance
- Vegetation Maintenance and Control
- Maintenance of Safety Appurtenances
 - Guard and security fencing, bridge railings, attenuators
- Maintenance of Drainage Facilities
 - Culverts, ditches, and catch basins
- Litter Pickup
- Traffic Signing
- Pavement Marking

WINTER MAINTENANCE ACTIVITIES

- Plowing Snow
- Spreading Salt
- Snow Fence

MISCELLANEOUS ACTIVITIES

- PASER Ratings
- WISLR
- Bridge Inspections and Repairs
- Equipment Repairs

Accepted and agreed by the this _____ day of _____, 20__.

Signature

Print Name and Title

Accepted and agreed by Oconto County this 13 day of Nov., 2023



Brandon Hytinen.
Oconto County Highway Commissioner

**Town of Breed
Short Term Rental Property
Ordinance**

Purpose

The purpose of this ordinance is to ensure that the quality and nature of the Short-Term Rentals operating within the Town of Breed (hereinafter the “Town”) are adequate for protecting public health, safety, and general welfare and to protect the character and stability of neighborhoods within the Town.

Authority

The Town Board has been authorized to exercise village powers pursuant to §60.10(2)(c) and §60.22(3), Wis. Stat. and in accordance with this village power and §66.1014, the Town Board adopts this ordinance.

Definitions

“Property Owner” means the person who owns the residential dwelling that is being rented.

“Property Manager” means a person who is not the Property Owner and who provides property management services for one or more Short-Term Rentals and who is authorized to function as the agent of the Property Owner for the receipt of service of notices of municipal ordinance violations and for service of process pursuant to this ordinance.

“Residential Dwelling” means any building, structure or part of the building or structure that is used or intended to be used as a home, residence, or sleeping place by one or more persons maintaining a common household, to the exclusion of all others.

“Short-Term Rental” means a residential dwelling that is offered for rent for a fee and for fewer than thirty (30) consecutive days.

Short-Term Rental License Application, Issuance, Suspension, Revocation, and Non-Renewal

- A) No person or entity may maintain, manage, or operate a Short-Term Rental for more than ten (10) nights each year without possessing a valid Town-issued Short-Term Rental License (hereinafter “License”) from the Town Clerk or Designee, issued pursuant to this ordinance.
- B) Licenses shall be issued using the following procedures:
 - 1) All applications for a License shall be filed with the Town Clerk or Designee on forms provided. Applications must be filed by the Property Owner. No License shall be issued

unless the complete application form is accompanied by the payment of the required application fee.

- 2) Each application shall include the following information and documentation:
 - i. The name of the Property Owner with mailing address, email address and telephone number.
 - ii. The name of the Property Manager (if applicable) with mailing address, email address and telephone number.
 - iii. Copy of State of Wisconsin Tourist Rooming House license. Licenses issued by the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) expire June 30 of each year.
License dates extend from July 1 of one year through June 30 of the following year. If a license is granted after April 1 of a license year, that license will extend to June 30 of the following year. For example, if a business is licensed by DATCP on April 1, 2021, then its license will expire June 30, 2022.
Renewal fees for existing establishments shall be submitted to DATCP before June 30 each year.
 - iv. Most recent copy of the lodging inspection report for the property.
 - v. Copy of Wisconsin Department of Revenue issued seller's permit.
 - vi. Proof of insurance showing commercial liability insurance coverage with a limit of at least \$1,000,000.00 per occurrence and in aggregate.
- 3) The Town Clerk or Designee shall issue a License to all applicants following payment of the required fee, receipt of all information and documentation requested by the application, and Town Board approval of the application.
- 4) A License shall be effective for up to one year from the date of issuance until the end of year renewal date and may be renewed for additional one-year periods. A renewal application and renewal fee must be filed with the Town at least 45 days prior to License expiration so that the Town Board has adequate time to consider the application. The renewal application shall include any updated information from the filing of the original application. An existing License becomes void and new application is required any time the ownership of a Licensed residential dwelling changes.
- 5) The Town Board may suspend, revoke, or non-renew a License following a due process hearing if the Town Board determines that the Licensee or Property Manager:
 - i. Failed to comply with any of the requirements of this ordinance.
 - ii. Violated the local, county or state laws or regulations which, based on the number, frequency and/or severity and their relation to the Short-Term Rental property, its owner(s), tenant(s), occupant(s) or visitor(s), might tend to substantially harm or adversely impact the predominately residential uses and nature of the surrounding neighborhoods.

- iii. Has been convicted of engaging in illegal activity while on the Short-Term Rental premises on two (2) or more separate occasions within the past twelve (12) months; or
 - iv. Has outstanding fees, taxes, or forfeitures owed to the Town.
- 6) Any resident of or owner of property within the Town may file a written complaint with the Town Clerk alleging one or more of the reasons set forth in this ordinance as grounds for revocation or suspension of a License issued under this chapter. Upon receiving such complaint, the Town Clerk will notify the Property Owner of the short-term rental by mail and place the complaint before the Town Board during a publicly noticed meeting not less than 10 days and not more than 45 days from the date that the complaint was received.
- C) A License shall contain the following information and be displayed in accordance with the following rules:
- 1) Name of the Property Owner and their contact information, including telephone number.
 - 2) Name of the Property Manager and their contact information, including telephone number.
 - 3) The expiration date of the License.
 - 4) The License number.
 - 5) Valid Licenses shall be displayed in the main entrance of the property.
 - 6) A rate card for the Short-Term Rental shall be displayed in the main entrance of the property.

Operation of a Short-Term Rental

Each Short-Term Rental, its Property Owner, and its Licensee shall comply with all the following requirements:

- A) If a Residential Dwelling is rented for any period of fewer than thirty (30) consecutive days within a consecutive 365-day period, the total number of days within said consecutive 365-day period that the dwelling may be rented shall not exceed one hundred eighty (180) days.
- B) No recreational vehicle, camper, tent, or other temporary lodging arrangement shall be permitted on site during any rental period as a means of providing additional accommodation for guests or other invitees. The Property Owner and/or Property Manager

of the Short-Term Rental may apply for an exception permit on a rental-by-rental basis with the approval of the Town Board.

- C) Any outdoor gathering in excess of the number of persons permitted under subparagraph I, below, and any outdoor event where music will be played or performed, and any outdoor event that results in noise in excess of usual levels, and any outdoor event where electronic amplification will be used, that is held at a Short-Term Rental shall last no longer than one day, occurring between the hours of 8:00 am and 10:00 pm. At minimum, a seven consecutive day interval must occur between such outdoor events held at the Short-Term Rental. Any activities occurring at the Short-Term Rental shall comply with this ordinance and all other Town ordinances, County ordinances, and State statutes.
- D) The Property Owner and/or Property Manager must provide the Town Clerk or Designee with current contact information and must be available 24 hours a day, 7 days a week by telephone. The Town Clerk or Designee must be notified within 72 hours of any change in contact information.
- E) Each Short-Term Rental Property Owner and/or Property Manager shall maintain a register and require all guests to register with their actual names and addresses. The register shall be kept by the Property Owner or Property Manager for at least one year and made available upon the request of the Town Clerk or Town Board. The register shall also include the time period for the Short-Term-Rental, the monetary amount or consideration paid for the Short-Term-Rental. Any contractual documents pertaining to the Short-Term-Rental must be maintained for a period of one year. A Property Owner and Property Manager shall cooperate with law enforcement in the event of an investigation and shall provide copies of any of the forgoing to law enforcement upon request.
- F) Each Short-Term Rental shall hold a valid State of Wisconsin Tourist Rooming House License and shall provide proof of such license by attaching a copy to the initial license application and all subsequent renewal applications.
- G) Each Property Owner of a short-term rental shall hold and keep current a seller's permit issued by the Wisconsin Department of Revenue, unless all rentals of the property are exempt from such permit requirements per state regulations.
- H) All Short-Term Rentals shall be subject to the Town's Accommodations Tax Ordinance.
- I) Maximum occupancy for a tourist rooming house, including a Short-Term Rental, served by a Private Onsite Wastewater Treatment System (POWTS) is limited to the number of occupants for which the POWTS was designed, or the occupancy granted by the State tourist rooming house license, whichever is less.
- J) Maximum occupancy for a tourist rooming house, including a Short-Term Rental served by a public sewage facility is limited to the number of occupants authorized by the State tourist rooming house license issued by the State of Wisconsin Department of Agriculture,

Trade and Consumer Protection in accordance with Wisconsin Administrative Code ATCP 72.

- K) Special Refuse Authorization Cards must be presented to the attendants disposing of garbage and recyclables at the town waste facility. New cards will be issued with renewal permits.
- L) Parking on the street in front of and in the immediate vicinity of the Short-Term Rental is prohibited.

Penalties

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture of not less than \$100 or more than \$500, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues, constitutes a separate offense under this ordinance. Penalties set forth in this section shall be in addition to all other remedies of injunction, abatement, or costs, whether existing under this ordinance or otherwise.

Fees

Any person applying for an initial Short-Term Rental License or renewing a License pursuant to this chapter shall be subject to the fees as established by the Town Board.

Severability

Should any portion of this ordinance be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of any other provision of this ordinance.

Effective Date and Publication

This ordinance shall become effective upon adoption and publication as required under §60.80 Wis. Stat.

Dated this ___ day of _____ 2023

Motion by _____

Seconded by _____

Motion Carried

Chairman Phillip Christenson _____

Supervisor Timothy Mitchell _____

Supervisor Mark Quandt _____

Attest; Clerk Kristen Telford _____

Published

TOWN OF BREED
COUNTY OF OCONTO
STATE OF WISCONSIN
ACCOMMODATION TAX ORDINANCE

Whereas Section 66.0615 of Wisconsin Statutes provides for the imposition of a Room Tax; and

Whereas it is deemed to be in the best interest of the Town of Breed to implement a Room Tax for tourism promotion and development in the Town of Breed.

Now, therefore, the Town of Breed Board does hereby enact the following ordinance:

Section 1. – Definitions. In addition to the terms defined in this Section, the terms used in this Ordinance shall have definitions, in any, set forth in the Room Tax Act (as defined below).

- (A) "Hotel, Motel and Short-term Rentals" shall mean a building or group of buildings in which the public may obtain accommodations for consideration, including without limitation, such as inns, motels, tourist homes, apartment hotels, resort lodges, and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for continuous period of more than 30 days and accommodations furnished by any hospital, sanatorium or nursing home, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.
- (B) "Gross Receipts" shall mean the total revenue received from the retail furnishing of rooms, lodging or similar accommodations by a Hotel, Motel, or Short-term Rental, and defined herein calculated prior to the payment, imposition, or expense of any cost, including but not limited to, rental commissions.
- (C) "OCEDC" shall mean the Oconto County Economic Development Corporation, a Wisconsin nonstock corporation, and its successors.
- (D) "Oconto County Tourism Zone" shall mean the geographic area encompassing the Towns of Brazeau, Breed, Doty, Lakewood, Mountain, Riverview, and Townsend and that may in the future include any municipality that hereafter becomes a party to the Room Tax Commission and Tourism Zone Agreement.
- (E) "Operators" shall mean hotelkeepers, motel operators, lodging marketplaces, owners of short-term rentals, and other persons furnishing accommodations that are available to the public, which are in the Town of Breed to pay Room Tax under this Ordinance.
- (F) "Quarterly Payment Date" shall mean each January 30, April 30, July 30, and October 30, each of which is the last day of the month next succeeding the end of a calendar quarter.
- (G) "Rental Agents" shall mean any person(s) or business who is not the lodging owner but who is collecting payments for the rental of facilities as described above, for one or more lodging owners or businesses covered under this ordinance.
- (H) "Room Tax" shall mean a tax on the privilege of furnishing, at retail, except sales for resales, rooms or lodging to transients by the Operators, pursuant to the Room Tax Act.

- (I) "Room Tax Act" shall mean Section 66.0615 of the Wisconsin Statutes, as amended from time to time.
- (J) "Room Tax Commission" shall mean the Oconto County Room Tax Commission created by the Municipalities within the Oconto County Tourism Zone pursuant to the Room Tax Commission and Tourism Zone Agreement in order to coordinate tourism promotion and tourism development within the Oconto County Room Tourism Zone.
- (K) "Room Tax Commission and Tourism Zone Agreement" shall mean the Room Tax Commission and Tourism Zone Agreement, dated as of January 1, 2024 entered into by and among the Municipalities and the Room Tax Commission, as amended from time to time.
- (L) "Room Tax Permit" shall mean a permit issued by the Town of Breed annually to owners of Hotels, Motels, or other as defined in Section 1 of this Ordinance.
- (M) "Transient" shall mean any person residing for a continuous period of less than 30 days in a hotel, motel, or other furnished accommodations available to the public.

Section 2. – Imposition of Tax.

- (A) Pursuant to §66.0615, Wis. Stats., a tax of five percent (5%) is hereby imposed on the privilege and service of furnishing, at retail, except sales for resale, rooms or lodging to transients by the Operators. Operators shall remit all Room Taxes to the Town Treasurer in accordance with the requirements of this Ordinance and the Room Tax Act. Such Room Tax shall not be subject to the selective sales tax imposed by Wis. Stats., Section 77.52(2)(a)(1), sales to the Federal Government, sales for resale or persons listed under Wis. Stats. 77.54(9a).
- (B) The revenue collected from the Room Tax shall be allocated as follows:
 - a. Thirty percent (30%) shall remain with the Town of Breed, said funds shall be used as the town sees fit.
 - b. Seventy percent (70%) shall be remitted to Tourism Entity (OCEDC), or its successor, to provide staff, support services and assistance for the Oconto County Tourism Zone.

Section 3. – Collection and Administration.

- (A) This section shall be administered by the Town Clerk. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Town Clerk by those furnishing at retail such rooms, lodging or sites within the Town on or before the same date on which such tax is due and payable upon a form approved by the Town. Every person required to file such quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year.
- (B) The annual return shall summarize the quarterly returns, reconcile, and adjust for errors in the monthly returns and shall contain certain additional information as the Town Clerk requires. The Town Clerk may, for good cause, extend the time for filing any return, but in no event longer than 30 days from the filing date.
- (C) Whenever the Town has probable cause to believe that the correct amount of Room Tax has not been assessed or that the return is not correct, the Town shall inspect and audit the financial records of any person subject to the Room Tax to determine whether or not the correct amount of Room Tax is assessed and whether or not any Room Tax return is correct.
- (D) Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of financial records by the Town Clerk after such inspection has been requested by the Town Clerk shall be subject to a forfeiture not to exceed five percent (5%) of the tax the Town determines to be due.

Section 4. – Tourism Entity. OCEDC shall act as the “Tourism Entity,” as that term is defined in the Room Tax Act, for purposes of providing staff, support, and assistance to the Oconto County Room Tax Commission in developing and implementing programs to promote the Oconto County Tourism Zone to visitors, as more fully set forth in an agreement between the Oconto County Room Tax Commission and OCEDC.

Section 5. – Liability for Room Tax on Sale or Transfer of Business. If any Operator sells or transfers all or substantially all of its interest in its hotel, motel or other lodging accommodation, its successors or assigns shall withhold sufficient amounts from the purchase price to pay any amount of Room Tax liability due through the sale or transfer date until the Operator produces a receipt from the Town’s Treasurer that its liability has been paid in full or a certificate stating that no Room Tax amount is due. If a successor Operator fails to withhold such amount from the purchase price as required, such successor Operator shall become liable for payment of the Room Tax amount it is required to withhold.

Section 6. – Schedule of Forfeitures. In addition to paying the Room Taxes due hereunder, any Operator that has failed to pay any Room Tax when due shall be required to pay a forfeiture in an amount to 25 percent of the Room Tax due from the Operator to the Town for the previous year, or \$5,000.00, whichever is more, for failure to pay the Room Tax due hereunder.

Section 7. – Required Records. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the Town Clerk requires.

Section 8. – Confidentiality of Information. To the extent permitted under the law, the information provided to the Town under Wis. Stats. § 66.0615(2) shall remain confidential; provided, however, that the Town or any employee thereof may use such information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Persons violating the provisions of this subsection may be required to forfeit not less than \$100.00 nor more than \$500.00.

Section 9. – Enforcement. The Town shall enforce this article in accordance with the Room Tax Act and the Town’s Short-Term Rental Ordinance.

Section 10. – Severability. The provisions of this Ordinance shall be deemed severable, if any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

Section 11. Effective Date. This Ordinance shall take effect on January 1, 2024 and as publication as required under § 60.80, Wis. Stats.

Dated this ___ day of _____ 2023

Motion by _____, Seconded by _____

Motion Carried

Chairman Phillip Christenson _____

Supervisor Timothy Mitchell _____

Supervisor Mark Quandt _____

Attest; Clerk Kristen Telford _____

Published _____

OCONTO COUNTY ROOM TAX COMMISSION AND TOURISM ZONE AGREEMENT

“THIS A SAMPLE DOCUMENT”

Dated January 1, 2024

By and among

Town of Breed
Town of Brazeau
Town of Doty
Town of Lakewood
Town of Mountain
Town of Riverview
Town of Townsend

And the

OCONTO COUNTY ROOM TAX COMMISSION

ROOM TAX COMMISSION AND TOURISM ZONE AGREEMENT

The ROOM TAX COMMISSION AND TOURISM ZONE AGREEMENT, dated as of **January 1, 2024**, by and among the TOWN OF BREED, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Breed**”) the TOWN OF BRAZEAU, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Brazeau**”), the TOWN OF DOTY, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Doty**”) the TOWN OF LAKEWOOD, WISCONSIN, a Wisconsin municipal corporation and political subdivision, (“**Lakewood**”), the TOWN OF MOUNTAIN, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Mountain**”), the TOWN OF RIVERVIEW, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Riverview**”), the TOWN OF TOWNSEND, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Townsend**”), and the OCONTO COUNTY ROOM TAX COMMISSION, an authority formed pursuant to the powers provided in Section 66.0615 of the Wisconsin Statutes (the “**Commission**”), is a Room Tax Commission and Tourism Zone Agreement, dated as of **January 1, 2024** by and among the Municipalities and the Commission (the “**Commission Agreement**”). *Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Commission Agreement.*

Whereas, the Wisconsin Legislature has established statutory guidelines for the collection of a tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel Operators and other persons furnishing accommodations (collectively, “Operators”) which are available to the public (“Room Tax”) pursuant to §66.0615 Wis. Stats. (“Room Tax Act”); and

Whereas, the Room Tax Act sets forth requirements as to the formation of a Room Tax Commission to coordinate tourism promotion and tourism development for a Zone using Room Tax revenues when two (2) or more municipalities are located in a Zone, as that term is defined in the Room Tax Act, and the imposition of Room Tax within a Zone by the Municipalities; and

Whereas, the Municipalities entering into a Room Tax Commission and Tourism Zone Agreement acknowledge that the geographic area encompassing the parties is considered to be a single destination as perceived by the traveling public (“Oconto County Tourism Zone”), which necessitated the formation of a Room Tax Commission to coordinate tourism promotion and tourism development within the Oconto County Tourism Zone pursuant to the Room Tax Act (“Oconto County Room Tax Commission”); and

Whereas, the Commission has contracted with the Oconto County Economic Development Corporation, Inc. (“**OCEDC**”), as a tourism entity, to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors and to receive and administer a portion of the 5% Room Tax on behalf of the Room Tax Commission pursuant to a Tourism Entity Agreement, dated **January 1, 2024** by and between OCEDC and the Room Tax Commission (the “**Tourism Entity Agreement**”); and

Whereas, the Municipalities deem it to be in best interest of their constituents and the public at large to enter into this Agreement.

Now, Therefore for valuable consideration and mutual benefit, the sufficiency of which is hereby acknowledged, it is agreed by the contracting municipalities as follows:

1. **Recitals.** The above recitals are incorporated by reference herein and made a part hereof.
2. **Confirmation of Tourism Zone.** The geographic area encompassing the Municipalities is hereby confirmed to be a single destination as perceived by the traveling public, and, therefore, a Tourism Zone, as that term is used in the Room Tax Act. It shall be referred to as the "Oconto County Tourism Zone".
3. **Confirmation of Room Tax Commission.** The formation of the "Oconto County Room Tax Commission", is hereby ratified and confirmed. The Oconto County Room Tax Commission is tasked with coordinating and promoting tourism and tourism development within the Oconto County Tourism Zone and to do all other things necessary to accomplish its purpose as provided for by the Room Tax Act.
4. **Imposition of Room Tax.** Pursuant to the Room Tax Act, each Municipality that imposes a Room Tax in the Oconto County Tourism Zone shall levy the same percentage of Room Tax. If the Municipalities are unable to agree on the percentage of tax to be levied in the Oconto County Tourism Zone, the Oconto County Room Tax Commission shall set the percentage. Room Taxes shall be imposed by passage of an ordinance in substantially the same form as the Form Ordinance attached as Exhibit "B" to this agreement that imposes a five percent (5%) Room Tax.
5. **Tourism Entity.** The parties hereby appoint the Oconto County Economic Development Corporation ("OCEDC") to act as the "tourism entity" as that term is defined in the Room Tax Act, for purposes of providing staff, support services and assistance to the Oconto County Room Tax Commission in developing and implementing programs to promote the Oconto County Tourism Zone to visitors, as more fully set forth an agreement between the Oconto County Room Tax Commission and OCEDC.
6. **Collection of Funds.** Each Municipality shall collect from each Operator within its jurisdiction the five percent (5%) Room Tax imposed by such Municipality pursuant to its ordinance (the "Ordinance"). Unless otherwise provided herein, each Municipality shall collect and forward the Room Tax revenues collected to the Oconto County Room Tax Commission or its designee or assigns, for the funding of the coordination of tourism promotion and tourism development activities for the Oconto County Tourism Zone. Each Municipality shall allocate the Room Tax quarterly on each February 20, May 20, August 20, and November 20 (each a "Quarterly Transfer Date"), to OCEDC.

The Municipalities are authorized to retain from their respective collections (i) thirty percent (30%) of the revenues collected from the five percent (5%) Room Tax (ii) seventy percent (70%) will be forwarded to the Tourism Entity to be used for the promotion of the Oconto County Tourism Zone as a single tourism destination.
7. **Use of Funds.** All Room Taxes received by the Oconto County Room Tax Commission shall be utilized for tourism promotion and tourism development within the Oconto County Tourism Zone, including the support and development of tourism facilities.
8. **Oconto County Room Tax Commission Membership.** The membership, including the procedures relating to confirmation of appointment, of the Oconto County Room Tax Commission shall be consistent with §66.0615(lm)(c), which requires, inter alia:
 - a. The Oconto County Room Tax Commission shall consist of three members from each municipality in which annual tax collections exceed \$1,000,000, two members from each Municipality in which annual tax collections exceed \$300,000 but are not more than \$1,000,000 and one member from each Municipality in which annual tax

collections are \$300,000 or less. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the Oconto County Room Tax Commission by the chairperson of the commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed. Except as otherwise provided herein, members shall be appointed as specified in Section 8(b), below.

- b. Members of the Oconto County Room Tax Commission shall be appointed by the principal elected official in the Municipality and shall be confirmed by a majority vote of the members of the Municipality's governing body who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed.
- c. The Oconto County Room Tax Commission shall meet on a quarterly basis or as needed, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
- d. The Oconto County Room Tax Commission shall report any delinquencies or inaccurate reporting to the Municipality that is due the tax.

9. Applicability of State Open Meetings Law. The Oconto County Room Tax Commission shall be subject to the provisions of the Wisconsin Open Meetings and Open Records laws, as amended from time to time. Any contract entered into between the Oconto County Room Tax Commission and OCEDC, shall require that all records and meetings of OCEDC, pursuant to or related to the performance of that contract, shall be subject to the Open Meetings of Governmental Bodies law as well as the Public Records and Property law, respectively.

10. Powers and Duties. The Oconto County Room Tax Commission shall have the following powers, rights and duties, as provided by the Room Tax Act, and as designated by the Municipalities hereto:

- a. To monitor and collect Room Taxes from each Municipality within the Oconto County Tourism Zone in accordance with the provisions of this agreement;
- b. To contract with OCEDC to obtain staff, support services and assistance in developing and implementing programs to promote the Oconto County Tourism Zone to visitors;
- c. To report no less than annually to each Municipality from which it receives Room Tax revenue the purposes for which the revenues were spent;
- d. To report any delinquencies or inaccurate reporting to the Municipality that is due the Room Tax;
- e. To prepare forms for use by Operators in reporting and remitting quarterly Room Tax payments, to be based upon that form attached as Exhibit "A" hereto and which may be amended or revised by the Oconto County Room Tax Commission as deemed appropriate;
- f. To report to the participating Municipalities the name of any Municipality failing to make proper reports to the Room Tax Commission and to collect from any delinquent Municipality those Room Taxes that such Municipality has failed to turn over to the Room Tax Commission;
- g. To make available financial records and meeting minutes of the Oconto County Room Tax Commission for inspection and copying upon request of any Municipality; and

h. To delegate or assign its powers, rights and duties hereunder as it deems necessary or prudent.

11. Additional Municipalities. It is anticipated that from time to time the area that the public perceives to be a single destination may change, and additional municipalities enacting a room tax may recognize that they have become part of the Oconto County Tourism Zone; therefore, it is anticipated that additional municipalities may join this Agreement and the Room Tax Commission in the future, and the respective membership compositions will be adjusted accordingly.

12. Municipal Action. The Municipalities shall enact such ordinances and/or resolutions as are necessary to satisfy the terms of this Agreement and to effect any provisions of this Agreement, including but not limited to, that Form Ordinance attached as Exhibit "B" to the Agreement dated of even date herewith.

13. Authority. In signing this Agreement, the respective Municipalities represent and warrant that the terms herein have been approved by the legislative body of that Municipality, represent and warrant that the terms herein have been approved by the legislative body of that Municipality, and that appropriate authority rests in the signatories on behalf of the respective Municipalities.

14. Term. The Oconto County Room Tax Commission created herein, shall continue in existence for as long as the Municipalities continue to impose a Room Tax pursuant to §66.0615 Wis. Stats. and shall not terminate until official action to do so has been taken by the governing bodies of each party hereto.

15. Effective Date. The effective date of this Agreement shall be the date upon which the last listed Municipality so enters.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

SIGNATURE PAGES TO FOLLOW

IN WITNESS WHEREOF, the parties have executed this Room Tax Commission and Tourism Zone Agreement as of the date first above written.

[Municipality's Name], WISCONSIN

By: _____

Name: _____

Its: [Chief elected official title]

Countersigned:

Name: _____

Its: Clerk

DRAFT