

CITY OF  
**EAGLE RIVER**  
*Wisconsin*

Snowmobile Capital of the World ★ ATV/UTV Capital of Wisconsin ★ Hockey Capital of Wisconsin

**Application for Short-Term Rental License  
(FOR USE WITH INITIAL AND RENEWAL APPLICATIONS)**

**Renewal Applications Due Annually December 31 with January 31 permit expiration date.**

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Rental Location Address: \_\_\_\_\_ Date: \_\_\_\_\_  
Owner of Property: \_\_\_\_\_  
Mailing Address - Owner: \_\_\_\_\_  
Email Address - Owner: \_\_\_\_\_  
Business/Trade Name: \_\_\_\_\_  
Business/Trade Mailing Address: \_\_\_\_\_  
Resident Agent/Marketplace Manager Name: \_\_\_\_\_  
Resident Agent/Marketplace Manager Contact Telephone: \_\_\_\_\_  
Resident Agent/Marketplace Manager Contact Email: \_\_\_\_\_  
Wisconsin Seller's Permit Number: \_\_\_\_\_  
Business Telephone Number: \_\_\_\_\_  
Number of Individually Keyed Units for Rent: \_\_\_\_\_ Total Bedrooms: \_\_\_\_\_

City of Eagle River short-term rental requirements:

- Single Family zoned residences cannot be rented out more than once in a seven-day period with the exception of property where the owner is residing on site.
  
- No recreational vehicle, camper, tent, or other temporary lodging arrangement shall be permitted on site as a means of providing additional accommodation for paying guests or other invitees.
  
- Any outdoor event held at the short-term rental shall last no longer than one day, occurring between the hours of 10am and 11pm. At minimum, a seven consecutive day interval must occur between outdoor events held at the short-term rental unless, in special circumstances, written permission is obtained from the Common Council or City Clerk. Any activities occurring at the short-term rental shall comply with other applicable regulations.
  
- A local property management contact, either the Property Owner or an appointed Property Manager, must be on file with the City at all times and must be located within 40 miles of the short-term rental. The Property Owner and/or Property Manager must provide the City with current contact information and must be available 24 hours a day, 7 days a week by telephone. The City Clerk must be notified by telephone or email 24 hours prior to any change in contact information.

- Each short-term rental shall maintain a register and require all primary registrants to register with their full legal names and addresses. The register shall be kept on file for at least one year from the current licensing period. The register shall also include the time period for the rental and the monetary amount or consideration paid for the rental.
- No short-term rental house may be served by a sanitary facility which does not meet the requirements of the Wisconsin Administrative Code SPS 383.32.
- The maximum occupancy of a short-term rental house served by a Private Onsite Wastewater Treatment System (POWTS) shall be limited to the number of occupants for which the POWTS was designed, or the number of occupants authorized by the State of Wisconsin or its agents under Wis. Stats. §97.605 or §97.625, whichever is less. *Note: Residential septic systems are considered to be designed to accommodate two (2) occupants per bedroom.*
- The owner of the short-term rental shall have appropriate residential and/or commercial property and liability insurance for the home that is used for short term rental and provide a certificate of insurance with the license application and renewal. All Property Managers shall carry casualty and liability insurance issued by an insurance company authorized to do business in the State of Wisconsin with liability limits of not less than \$300,000 per individual and \$1,000,000 aggregate.
- Each short-term rental property shall have adequate off-street parking for those using the property at any given time. Parking on City streets or right-of-way is subject to the parking laws of the City of Eagle River and the State of Wisconsin. A map of the rental property illustrating designated parking spaces shall be provided by the property owner/manager during the application and/or renewal process and at any time there is a change in designated parking.
- Each short-term rental property shall have an annual fire inspection conducted by the local fire chief or designee.
- Garbage must be stored in a secured container and properly disposed of on a weekly basis.
- A Code of Conduct, created and maintained by the property owner/manager shall be provided to all renters.
- Compliance with all state, county and local regulations is required.

**Self-Certification Statement for Short-Term Rental Licensing**

I, \_\_\_\_\_, hereby certify that the property located at \_\_\_\_\_, is in compliance with all applicable local, state, and federal

regulations concerning the operation of a short-term rental, including but not limited to zoning laws, safety requirements, and tax obligations, as outlined by the State of Wisconsin and the City of Eagle River.

I affirm the following:

1. **Ownership and Control:** I am the owner or authorized representative of the property, and I have the authority to operate a short-term rental at this location.
2. **Health and Safety Compliance:** The property meets all required health, safety, and building codes, including smoke and carbon monoxide detectors, fire extinguishers, and emergency exits, as per Wisconsin state law and local ordinance requirements.
3. **Tax Compliance:** I will collect and remit all applicable taxes related to short-term rentals, including but not limited to sales tax, Accommodation Tax (Room Tax), Premier Resort Area Tax (PRAT), and any other taxes as required by Wisconsin state and municipal laws.
4. **Insurance Coverage:** I maintain adequate liability insurance to cover potential risks associated with the operation of a short-term rental.
5. **Guest Behavior and Rules:** I will ensure that guests are informed of and adhere to all applicable local ordinances and neighborhood rules, including noise regulations and occupancy limits in a Code of Conduct document provided to guests.

I understand that providing false or misleading information may result in penalties, including the revocation of the short-term rental license. By signing below, I attest that the information provided is true and accurate to the best of my knowledge, and attest compliance with all requirements listed above.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Contact Information: \_\_\_\_\_

**Complete and return this signed application with:**

1. WI Sellers Permit/Business Registration Permit that includes Premier Resort Area Tax from WI DOR
  2. Vilas County Public Health Department Permit (715) 479-3656
  3. Site plan of parcel illustrating designated parking spaces
  4. Proof of Annual Fire Inspection with the Eagle River Fire Department (715) 479-8835
  5. Application fee: Initial \$300 Renewal \$200 payable to City of Eagle River
- Pursuant to City of Eagle River Municipal Code of Ordinances; Chapter 106 Zoning, Article XII Short Term Rental Licensing Ordinance and Chapter 82 Taxation, Article II Accommodation Tax, all Quarterly Room Tax Reports need to be filed with the City Treasurer and room tax paid to obtain a renewal license.

TO: City of Eagle River – Clerk  
525 E Maple Street  
PO Box 1269  
Eagle River WI 54521  
(715) 479-8682 x224  
[bbolte@eagleriverwi.gov](mailto:bbolte@eagleriverwi.gov)

“A map of the rental property illustrating designated parking spaces shall be provided by the property owner/manager during the application and/or renewal process and at any time there is a change in designated parking.”

Please provide a simple map of designated parking for your location.

NAME: \_\_\_\_\_ PROPERTY ADDRESS: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Full City of Eagle River Municipal Code:  
[https://library.municode.com/wi/eagle\\_river/codes/code\\_of\\_ordinances](https://library.municode.com/wi/eagle_river/codes/code_of_ordinances)

Attached:  
Short Term Rental Ordinance / Accommodation Tax Ordinance  
Noise Ordinance / Parking Ordinance  
Quarterly Accommodations Tax (Room Tax) reporting forms



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## **ORDINANCE 590**

### **Short-Term Rental Licensing**

*Addition of Article XII to Chapter 106-Zoning- Effective 4-30-25*

#### **106-800 Title and Purpose**

This ordinance is entitled the Short-Term Rental Licensing Ordinance. The purpose of this ordinance is to ensure that the quality and nature of the short-term rentals operating within the City of Eagle River are adequate for protecting public health, safety, and general welfare and to protect the character and stability of neighborhoods within the city.

#### **106-801 Authority**

The Common Council of the City of Eagle River adopts this ordinance under its City powers authority and §66.1014 of the Wisconsin Statutes.

#### **106-802 Definitions**

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 notice of municipal ordinance violations and for service of process pursuant to this ordinance.

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

Residential dwelling means any building, structure, or part of the building or structure, which 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 29 consecutive days.

#### **106-803 Short Term Rental License**

- a) No person may maintain, manage, or operate a short-term rental more than 10 nights each year without a City of Eagle River short-term rental license issued pursuant to this ordinance.

b) Licenses shall be issued using the following procedures:

- 1) All applications for a short-term rental license shall be filed with the City Clerk on the forms provided. Applications must be filed by the Property Owner or Property Manager. No license shall be issued without the completed application form, documentation requested with said application form provided, and payment of the required application fee.
- 2) The City Clerk or designee may issue a short-term rental license to all applicants following receipt of all information and documentation requested by the application.
- 3) A short-term rental license shall be effective for one year and may be renewed for additional one-year periods. A renewal application must be filed with the City Clerk or designee at least 45 days prior to license expiration so that the City Clerk or designee 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 a new application is required any time the ownership of a residential dwelling licensed for short-term rentals changes.
- 4) The Common Council may suspend, revoke, or non-renew a short-term rental license following a hearing if the Council determines that the licensee:
  - i. Failed to comply with any of the requirements of this ordinance
  - ii. Has been convicted or whose Property Manager has been convicted of engaging in illegal activity while on the short-term rental premises on 2 or more separate occasions within the past 12 months.
  - iii. Has outstanding fees, taxes, or forfeitures owed to the City or its entities.
  - iv. After conviction of a third violation of any provision of this ordinance the short-term rental license will be permanently revoked

#### **106-804 Operation of Short-Term Rentals**

a) Each short-term rental is required to have the following licenses and permits:

- 1) Proof of licensure from the Vilas County Public Health Department under Chapter 8 of the Vilas County Code or Ordinances or proof of licensure through the State of Wisconsin or its agents under Wis Stats §97.605 or §97.625.
- 2) Proof of seller's permit and Premier Resort Area Tax (PRAT) registration issued by the Wisconsin Department of Revenue.
- 3) A City of Eagle River Short-Term Rental License.

b) All rentals shall be subject to the City of Eagle River Accommodation Tax, Chapter 82, Article II – Accommodations Tax of the Municipal Code. (Room Tax)

- 1) Failure to pay accommodation tax within thirty (30) days after the due date will result in automatic suspension of the Short-Term Rental License granted by the City of Eagle River:

- c) Each short-term rental shall comply with all of the following requirements:
- 1) Single Family zoned residences cannot be rented out more than once in a seven-day period with the exception of property where the owner is residing on site.
  - 2) No recreational vehicle, camper, tent, or other temporary lodging arrangement shall be permitted on site as a means of providing additional accommodation for paying guests or other invitees.
  - 3) Any outdoor event held at the short-term rental shall last no longer than one day, occurring between the hours of 10am and 11pm. At minimum, a seven consecutive day interval must occur between outdoor events held at the short-term rental unless, in special circumstances, written permission is obtained from the Common Council or City Clerk. Any activities occurring at the short-term rental shall comply with other applicable regulations.
  - 4) A local property management contact, either the Property Owner or an appointed Property Manager, must be on file with the City at all times and must be located within 40 miles of the short-term rental. The Property Owner and/or Property Manager must provide the City with current contact information and must be available 24 hours a day, 7 days a week by telephone. The City Clerk must be notified by telephone or email 24 hours prior to any change in contact information.
  - 5) Each short-term rental shall maintain a register and require all primary registrants to register with their full legal names and addresses. The register shall be kept on file for at least one year from the current licensing period. The register shall also include the time period for the rental and the monetary amount or consideration paid for the rental.
  - 6) No short-term rental house may be served by a sanitary facility which does not meet the requirements of the Wisconsin Administrative Code SPS 383.32.
  - 7) The maximum occupancy of a short-term rental house served by a Private Onsite Wastewater Treatment System (POWTS) shall be limited to the number of occupants for which the POWTS was designed, or the number of occupants authorized by the State of Wisconsin or its agents under Wis. Stats. §97.605 or §97.625, whichever is less.  
*Note: Residential septic systems are considered to be designed to accommodate two (2) occupants per bedroom.*
  - 8) The owner of the short-term rental shall have appropriate residential and/or commercial property and liability insurance for the home that is used for short term rental and provide a certificate of insurance with the license application and renewal. All Property Managers shall carry casualty and liability insurance issued by an insurance company authorized to do business in the State of Wisconsin with liability limits of not less than \$300,000 per individual and \$1,000,000 aggregate.
  - 9) Each short-term rental property shall have adequate off-street parking for those using the property at any given time. Parking on City streets or right-of-way is subject to the parking laws of the City of Eagle River and the State of Wisconsin. A map of the rental property illustrating designated parking spaces shall be provided by the property owner/manager during the application and/or renewal process and at any time there is a change in designated parking.
  - 10) Each short-term rental property shall have an annual fire inspection conducted by the local fire chief or designee.
  - 11) Garbage must be stored in a secured container and properly disposed of on a weekly basis.

12) A Code of Conduct, created and maintained by the property owner/manager shall be provided to all renters.

13) Compliance with all state, county and local regulations is required.

**106-805 Penalties**

- a) Any property owner who violates any provision of this ordinance may be subject to a forfeiture of \$500.00 plus court costs for each offense.
- b) 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.

**106-806 Fees**

- a) Initial and renewal short-term license application fees are determined and set by the City Council and placed City of Eagle River Fee Schedule which may be revised from time to time by the City Council.

**106-807 Severability**

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

**106-808 Adoption of Ordinance**

- a) This ordinance, adopted by a majority vote of the City Council with a quorum present and voting and proper notice having been given, formally adopts the City of Eagle River Short Term Rental Licensing Ordinance.

All existing short-term rental properties shall have a grace period of 120 (one hundred twenty) days to bring rental properties into compliance with the provisions of this ordinance.

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

Adopted this 14<sup>th</sup> day of January 2025.



Jeffrey A. Hyslop, Mayor



Becky J. Bolte, Clerk

Date adopted: 1-14-2025  
Date published: 1-22-2025  
Date effective: 4-30-2025





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## Sec. 54-15. Loud and unnecessary noise prohibited.

- (a) It shall be unlawful for any person to make, continue or cause to be made or continued any loud and unnecessary noise.
- (1) *Types of loud and unnecessary noises.* The following acts are declared to be loud, disturbing and unnecessary noises in violation of this section, but this enumeration shall not be deemed to be exclusive:
- a. *Horns, signaling devices.* The sounding of any horn or signaling device on any automobile, motorcycle or other vehicle on any street or public place in the city for longer than three seconds in any period of one minute or less, except as a danger warning; the creation of any unreasonable loud or harsh sound by means of any signaling device and the sounding of any plainly audible device for an unnecessary and unreasonable period of time; the use of any signaling device except one operated by hand or electricity; the use of any horn, whistle or other device operated by engine exhaust and the use of any signaling device when traffic is for any reason held up.
  - b. *Radios, phonographs, similar devices.* The using, operating or permitting to be played, used or operated any radio receiving; musical instrument, phonograph or other machine or device for the producing or reproducing of sound in a loud and unnecessary manner. The operation of any set, instrument, phonograph, machine or device between the hours of 10:00 p.m. and 7:00 a.m. in a manner as to be plainly audible at the property line of the building, structure or vehicle in which it is located shall be prima fade evidence of a violation of this section.
  - c. *Loudspeakers, amplifiers for advertising.* The using, operating or permitting to be played, used or operated of any radio receiving set, musical instrument, phonograph, loudspeaker, sound amplifier or other machine or device for the producing or reproducing of sound which is cast upon the public streets for the purpose of commercial advertising or attracting attention of the public to any building or structure. Announcements over loudspeakers can only be made by the announcer in person and without the aid of any mechanical device.
  - d. *Exhausts.* The discharge into the open air of the exhaust of any steam engine, stationary internal combustion engine or motor boat except through a muffler or other device which will effectively prevent loud or explosive noises therefrom.
  - e. *Construction or repair of buildings.* The erection (including excavation), demolition, alteration or repair of any building as well as the operation of any pile driver, steam shovel, pneumatic hammer; derrick, steam or electric hoist, or any other similar equipment attended by loud or unusual noise, other than between the hours of 6:00 a.m. and 9:00 p.m.; provided, however, the chief of police shall have the authority, upon determining that the loss of inconvenience which would result to any party in interest would be extraordinary and of such nature as to warrant special consideration, to grant a permit for a period necessary within which time such work and operation may take place within the hours of 9:00 p.m. and 6:00 a.m.
  - f. *Schools, courts, churches.* The creation of any excessive noise on any street adjacent to any school, institution of learning, church or court while in use, which unreasonably interferes with the normal operation of that institution, provided that conspicuous signs are displayed in those streets indicating a school or court.
  - g. The provisions of this section shall not apply to:
    - 1. Any vehicle of the city while engaged in necessary public business.

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2. Excavations or repairs of streets or other public construction by or on behalf of the city, county or state at night when public welfare and convenience renders it impossible to perform such work during the day.
  3. The reasonable use of amplifiers or loudspeakers in the course of public addresses which are noncommercial in nature.

(2) *Stationary noise limits.*

a. *Maximum permissible sound levels.*

1. Noise from a stationary source, except as in subsection (2)b., shall not exceed 85 dB between the hours of 6:00 a.m. and 9:00 p.m. or 65 dB between the hours of 9:00 p.m. and 6:00 a.m. levels measured at the property line.
2. Ambient noise is the all-encompassing noise associated with a given source, usually being a composite of sounds with many sources near and far, but excluding the noise source being measured. Ambient noise is a factor and the subject noise shall not exceed the ambient noise by five dB in any octave band to be designated excessive.
3. Pure tones and impulsive noises are factors. Five noise rating numbers shall be taken if the subject noise consists primarily of a pure tone or if it is impulsive in character.

b. *Construction noise.* Construction equipment may be operated between the hours of 6:00 a.m. and 9:00 p.m., provided that said equipment does not exceed a maximum sound level of 95 dB measured at the property line of the location at which said equipment is in use unless prior approval by the Police Department is obtained.

c. *Operation of certain equipment.* Lawnmowers, chainsaws, powered garden equipment, snow blowers, electric insect killing/repelling devices, and other nonconstruction maintenance equipment shall be operated only during the hours of 6:00 a.m. and 9:00 p.m. unless within the specified noise levels measured at the property line of the location at which said equipment is in use.

d. *Exemptions.* Operations of emergency equipment shall be exempt from this chapter. Snow blowers not operated on a commercial basis shall be exempt from this chapter when used to gain access to a city street. Emergency equipment shall include ambulance, police, fire, snow removal, civil defense sirens, etc. necessary for the health, safety, and protection of the citizens of the city.

e. *Methods of measuring noise.*

1. Noise levels shall be made with a sound level, or decibel meter.
2. Noise measurement shall be made at the nearest lot line of the premises from which a noise complaint is received. The decibel meter shall be placed at a height of at least three feet above the ground and at least three feet away from walls, barriers, obstructions, and all other sound-reflective surfaces.

f. *Appeals.* The city council may grant an exemption to individuals proving evidence of substantial hardship. Evidence that reasonable technological attempts have been made to correct the problem shall be considered grounds for granting an exemption to this section for existing industries.

(3) *Permits for amplifying devices.*

- a. Permit required. The use of loudspeaker or amplifying devices emitting sound directed into a public space in the City of Eagle River is prohibited unless the party desiring to use such loudspeaker or amplifying device first obtains a permit from the police department.

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- b. Permits for use of a loudspeaker or amplifying device after 10:00 p.m. or before 6:00 a.m. shall not be granted to anyone without prior approval of the city council.
  - c. The police department shall have the authority to revoke such a permit when the belief that the loudspeaker or amplifying device is becoming a nuisance because of the volume, method in which it is being used or the location in which it is being operated.
- (b) *Operation of motor vehicles.* No person shall operate a motor vehicle in the city so as to cause the tires thereof to squeal, the horn to blow excessively, the motor to race excessively or use engine braking systems.
- (Ord. No. 557 , 12-12-2017)

Editor's note(s)—Ord. No. 557 , adopted December 12, 2017, amended the Code by adding a new provision as § 53. In order to maintain Code format and style, and at the discretion of the editor, this provision has been included as § 54-15.

## **ARTICLE II. ACCOMMODATIONS TAX**

### **Sec. 82-31. Statutory definitions adopted.**

The applicable definitions in Wis. Stats. § 66.75 are adopted by reference in this section as if fully set forth and shall apply to this article.

Cross reference(s)—Definitions generally, § 1-2.

### **Sec. 82-32. Definitions.**

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

*Accommodations tax* means a tax on the gross receipts derived from the business of furnishing at retail, except sales for resale, rooms or lodging to transients by owners or operators of hotels or motels and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

*Accommodations tax annual reconciliation* means a form prescribed and provided by the treasurer for the purpose of reconciling the books of account for owners and operators of hotels and motels with the quarterly accommodations tax returns filed for the year.

*Accommodations tax permit* means a permit issued by the city annually to owners or operators of hotels or motels or others.

*Gross receipts* means as defined in Wis. Stats. § 77.51(4), insofar as applicable.

*Hotel or motel* has the meaning in Wis. Stats. § 77.52(2)(a)1.

*Person, anyone, others* or like references shall be deemed to refer to a person, sole proprietorship, company, partnership, LLP, corporation, LLC, municipal corporation and also a responsible member, responsible officer or a responsible managing agent or any single proprietorship, partnership, company or corporation.

*Quarterly accommodations tax return* means a form prescribed and provided by the treasurer to the owners or operators of hotels or motels or others for the purposes of computing and submitting payment on a quarterly basis to the city of the accommodations tax.

*Transient* has the meaning in Wis. Stats. § 77.52(2)(a)1.

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(Code 1972, § 3.10(1))

Cross reference(s)—Definitions generally, § 1-2.

### **Sec. 82-33. Enforcement.**

- (a) *Revocation of permit.* When any person fails to comply with any provision of this article, the treasurer, upon ten days' written notification and after affording such person the opportunity to show cause why the permit should not be revoked, may revoke or suspend any or all of the permits held by such person under this article. If a permit is revoked or suspended, the treasurer shall give to such person written notice of the revocation or suspension. The treasurer shall not issue a new permit after the revocation or suspension of a permit until the person complies with the provisions of this article. A fee of \$10.00 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.
- (b) *Estimate of taxes for failure to file and failure-to-file penalty.* If any person fails to file a return as required by this article within 30 days following the due date, the treasurer shall give the person written notice that a failure-to-file penalty shall be assessed. If the person fails to respond by written notification to the treasurer within ten days as to why the penalty shall not be assessed, the treasurer shall make an estimate of the amount of the gross receipts under this section. Such estimate shall be made for the period for which such person failed to file a return, based upon the prior year's returns if available; upon any quarterly returns as have been filed with the treasurer; or upon any such information as the treasurer may obtain concerning the business. On the basis of this estimate, the treasurer shall compute and determine the amount of tax due the city, adding to the sum thus arrived at a failure-to-file penalty equal to 25 percent of the tax due, exclusive of other penalties or interest charges.
- (c) *Late filing penalty.* Any delinquent tax returns for which an extension of time to file has not been granted by the treasurer shall be subject to a \$20.00 late filing penalty, exclusive of interest or other penalties.
- (d) *False or fraudulent return penalty.* Any person who files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this article shall be assessed a fraudulent filing penalty of 50 percent, exclusive of interest and other penalties.
- (e) *Forfeiture.* Any person who is subject to the tax imposed by this article who fails to obtain a permit as required in section 1-11, who fails or refuses to permit the inspection of his business records by the treasurer after such inspection has been requested by the treasurer, and who fails to file a return as provided in this article or who violates any other provisions of this article shall be subject to section 1-11.
- (f) *Issuance of citation.* The clerk, treasurer or city shall be authorized to issue a citation pursuant to Wis. Stats. § 778.25 for any violation of this article.

(Code 1972, § 3.10(4))

### **Sec. 82-34. State law also applies.**

Nothing contained in this article shall be deemed to limit or restrict the application of any law or administrative regulation of any state agency regulating the subject of this article.

(Code 1972, § 3.10(6))

### **Sec. 82-35. Imposed.**

- (a) *Authority; amount.* Pursuant to Wis. Stats. § 66.75, an accommodations tax in the amount of four and one half percent is imposed on the gross receipts derived from the business of furnishing at retail, except sales

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(Supp. No. 24)

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for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations available to the public. Such accommodations tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a)1.

- (b) *Allocation of proceeds.* The proceeds of such accommodations tax collected shall be allocated pursuant to a contract between the Eagle River Area Tourism Commission and the city. Any and all interest and/or penalties collected under the provisions of this section shall be retained by the city. Any costs incurred by the city in collecting unpaid taxes under this section shall be paid for by the Eagle River Area Tourism Commission for its share of the proceeds that it receives under the accommodations tax in subsection (a) of this section.

(Code 1972, § 3.10(2); Ord. No. 376, § 1, 9-13-00; Ord. No. 375, § 1, 12-12-00)

### **Sec. 82-36. Administration.**

- (a) *Administrator.* This article shall be administered by the treasurer.
- (b) *Application for an accommodation tax permit.* Every person furnishing rooms or lodging or owning or operating a hotel or motel shall file annually with the treasurer an application for an accommodations tax permit for each place of business. Every application for an accommodations tax permit shall be made upon a form prescribed and provided by the treasurer and at no cost to the applicant.
- (c) *Issuing of permits.* The treasurer shall grant and issue to each applicant a separate accommodations tax permit for each place of business within the city. Such accommodations tax permit is not assignable and is valid only for the applicant in whose name it is issued and for the transaction of business at the place designated in the permit. It shall at all times be displayed conspicuously at the place for which issued.
- (d) *Quarterly accommodations tax return and tax payment due dates.* The accommodations tax is due and payable within 30 days of the close of each calendar quarter. A quarterly accommodations tax return shall be filed with the treasurer by owners or operators of hotels or motels or others with the city at the same time the accommodations tax is due and payable.
- (e) *Annual accommodations tax reconciliation return due date.* An annual accommodations tax reconciliation shall also be required to be filed, along with any tax that may be due, with the treasurer within 30 days of the close of each calendar year. The annual accommodations tax reconciliation shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain additional information as the treasurer may require on the form.
- (f) *Timely filing of returns.* Any return required to be filed under the provisions of this article shall be postmarked by the United States Postal Service no later than the due date of such return and shall be considered filed in a timely manner.
- (g) *Extension of time to file returns.* The treasurer may for good cause grant an extension of time to file any quarterly accommodations tax return or annual accommodations tax reconciliation return, but in no event shall the extension exceed one month from the required filing date. The extension will avoid the late filing penalty, but interest will accrue on any tax not paid by the original due date of the return.
- (h) *Recordkeeping requirements.* Every person liable for the tax imposed by this article shall keep or cause to be kept accurate records of gross receipts for the business of providing rooms or lodging in hotels or motels.
- (i) *Interest charge for unpaid taxes.* All accommodations taxes not paid by the due date of any return required by this article shall bear interest at the rate of 12 percent per annum from the due date of the return until the tax is paid, exclusive of other penalties.

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- (j) *Responsibility for unpaid tax.* If any person liable for any amount of tax under this article sells his business or stock of goods or quits the business, his successors or assigns shall be jointly and severally responsible for any unpaid tax due under this article.
  - (k) *Audit procedures.* The treasurer may by office or field audit determine the tax required to be paid to the city or the refund due any person under this article. This determination may be made upon the basis of the facts contained in the return's being audited or on the basis of any other information within the treasurer's possession.
  - (l) *Confidentiality.* All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the treasurer are deemed to be confidential; except that the treasurer may divulge their contents to the following and no others:
    - (1) The person who filed the return.
    - (2) Officers or agents of the city as may be necessary to enforce collection.
  - (m) *Settlement.* The treasurer shall settle for accommodations taxes collected during any calendar quarter pursuant to an agreement between the Eagle River Area Tourism Commission and the city. Such settlement shall be on a form prescribed by the treasurer.
  - (n) *Financial statement.* The Eagle River Area Tourism Commission agrees to provide a monthly financial statement reflecting the proceeds that it receives and the amounts which it expends and for what purposes those amounts are expended.

(Code 1972, § 3.10(3); Ord. No. 375, §§ 2, 3, 12-12-00)

Cross reference(s)—Administration, ch. 2.

### **Sec. 82-37. Confidentiality of information about income and expenses requested by the assessor in property assessment matters in the city.**

Whenever the assessor, in the performance of the assessor's duties, requests or obtains income and expense information pursuant to Wis. Stats. § 70.47(7)(af), or any successor statute thereto, then such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that the information may be revealed to and used by persons in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the assessor under Wis. Stats. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stats. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stats. § 19.30(1).

(Ord. No. 363, § 1, 10-12-99)

## *DIVISION 4. PARKING<sup>1</sup>*

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<sup>1</sup>Cross reference(s)—Overnight parking or camping as an offense, § 58-6.

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**Sec. 86-211. All-night parking prohibited.**

No person shall park any vehicle upon any city street or alley between the hours of 2:00 a.m. and 7:00 a.m., Monday through Saturday, inclusive, or between the hours of 2:30 a.m. and 7:00 a.m. on Sundays, except vehicles answering emergency calls, from October 1 to May 1. Whenever any police officer shall find a vehicle parked in violation of this section, he shall cause the vehicle to be removed by such towing company as the city shall have designated, such vehicle to be kept within a storage area designated by the towing company until its owner shall present to the company a release from the police department authorizing the towing company to turn the vehicle over to him. Prior to issuance of such release, the police department shall receive from the owner the cost of towing and storage and may issue a citation for violation of this section.

(Code 1972, § 7.04(2))

**Sec. 86-212. Reserved.**

Editor's note(s)—Ord. No. 481, adopted May 12, 2009, repealed § 86-212, which pertained to prohibited parking and derived from Code 1972, § 7.04(2). See also the Code Comparative Table.

**Sec. 86-213. Road construction on metered streets.**

Whenever road construction in the city on a metered street occurs, the city council does hereby authorize the police chief to install meters, or regulate the time individuals may park on other streets so as to further permit parking and the movement of vehicles and people throughout the city.

(Ord. No. 410, § 2, 5-14-2004)

Editor's note(s)—Ord. No. 410, § 1, adopted May 14, 2004, repealed the former § 86-213 which pertained to two-hour parking and derived from Code 1972, § 7.04(4). Section 2 of Ord. No. 410 enacted a new § 86-213 as set out herein.

**Sec. 86-214. Parking in alleys restricted.**

No person shall park in any alley in the city or block any alley for more than 20 minutes while loading or unloading.

(Code 1972, § 7.04(5))

**Sec. 86-215. Temporary parking on school days.**

- (a) Motor vehicles may park temporarily on school days on Pleasure Island Road for the purpose of discharging pupils to the Northland Pines Elementary and Middle Schools or for the purpose of picking up pupils from the Northland Pines Elementary and Middle Schools between the hours of 7:30 a.m. and 8:30 a.m. and between 2:30 p.m. and 3:30 p.m. This parking is only for temporary purposes and only permitted between the stated hours and only on the near side of Pleasure Island Road. All other parking during school days, except during the above hours, is prohibited. When school is not in session, normal parking regulations of the city shall apply.
- (b) This section shall not apply to special school-sponsored events which occur during or after regular school hours. For purposes of this section, regular school hours shall be defined as between 7:30 a.m. and 3:30 p.m.

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- (c) The department of public works is directed to post the appropriate signs notifying individuals of their limited parking rights on Pleasure Island Road during school days.

(Code 1972, § 7.04(6))

**Sec. 86-216. Reserved.**

Editor's note(s)—Ord. No. 481, adopted May 12, 2009, repealed § 86-216, which pertained to parking meters and derived from Code 1972, § 7.05. See also the Code Comparative Table.

**Sec. 86-217. Parking signs.**

No person or motor vehicle owner shall park or permit a motor vehicle to be parked on any street in the city in violation of any parking restriction delineated by a posted parking sign.

(Ord. No. 481, 5-12-2009)

**Sec. 86-218. Duties of employees.**

City employees shall attach a written notice or ticket to any vehicle which has been parked in violation of a provision of this section. Such notice shall instruct the owner or operator to report to the clerk with regard to such violation, or to deposit the correct amount for the violation in an appropriate depository provided by the city and designated on the notice. Each owner or operator shall, within 24 hours of the time when such written notice or ticket was attached to the vehicle, pay to the clerk or deposit in such depository as a penalty for and in full satisfaction of such violation. Each hour the vehicle remains parked in violation of a provision of this section after the time such first notice or ticket was placed on the vehicle by a city employee shall be deemed to be a separate violation. Employees shall attach an additional written notice or ticket to any vehicle which has been parked in violation of a provision of this section more than one hour beyond the time a previous notice was so attached. Each subsequent notice shall provide the same instructions as the first notice and shall provide for an additional penalty, which sum shall be in addition to the penalty for the first violation. Any owner or operator who fails to make any payment required under this section within 24 hours after notice shall be subject to the penalties provided in section 86-219.

(Ord. No. 481, 5-12-2009)

**Sec. 86-219. Forfeiture.**

By adoption of this section, the council adopts Wis. Stats. § 345.28, which permits the suspension of driving privileges in the state by the department of transportation for failure to pay parking meter forfeitures. In addition, such owner or operator shall be required to appear before the county circuit court and, upon proof of violation of this section, be required to pay a forfeiture in an amount set by the council. Each such notice shall be treated as a separate violation.

(Ord. No. 481, 5-12-2009)

**Secs. 86-220—86-240. Reserved.**



CITY OF  
**EAGLE RIVER**  
*Wisconsin*

Snowmobile Capital of the World ★ ATV/UTV Capital of Wisconsin ★ Hockey Capital of Wisconsin

**PLEASE fill in the information below and return this form, via e-mail or US mail, to the address listed below. A certificate will be mailed to you to be posted.**

**Accommodations Tax Permit Application for 2025  
City of Eagle River Accommodations Tax Rate (Room Tax) 4.5%**

Date: \_\_\_\_\_

Business Name: \_\_\_\_\_

Business Street Address: \_\_\_\_\_

Business Mailing Address (PO Box): \_\_\_\_\_

Owner(s) / Operator(s): \_\_\_\_\_

Phone Number(s): \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Manager / Contact Person: \_\_\_\_\_

Number of Rooms (accommodations subject to tax) \_\_\_\_\_

Entity Paying Room Tax Liability to City: \_\_\_\_\_

Email to send quarterly reporting form reminders: \_\_\_\_\_

Thank you for your cooperation!

*Becky J Bolte*

*Clerk-City of Eagle River  
525 E Maple Street  
P.O. Box 1269  
Eagle River WI 54521  
715-479-8682 Ext 224  
bbolte@eagleriverwi.gov*

# Marketplace Provider Municipal Room Tax Return

(Marketplace providers must file this return with each Wisconsin municipality that imposes municipal room tax)

[sec. 66.0615\(1r\), Wis. Stats.](#)

This is the uniform municipal room tax return for use by marketplace providers. Contact the municipality for information on how to file the return and pay.

Marketplace provider name	FEIN
Marketplace provider's address	

Municipality		
Mailing address		

Period	Period ending	Year
--------	---------------	------

- |                                             |           |
|---------------------------------------------|-----------|
| 1. Number of nights properties rented ..... | 1. _____  |
| 2. Total sales .....                        | 2. _____  |
| 3. Exempt sales .....                       | 3. _____  |
| 4. Taxable sales (line 2 - line 3) .....    | 4. _____  |
| 5. Room tax rate (see instructions) .....   | 5. _____  |
| 6. Room tax due .....                       | 6. _____  |
| 7. Credits .....                            | 7. _____  |
| 8. Penalties and fees .....                 | 8. _____  |
| 9. Interest .....                           | 9. _____  |
| 10. Total due .....                         | 10. _____ |

Contact name	Signature
Phone (    )    -	Email

## Instructions

A marketplace provider that facilitates short-term lodging on behalf of others must complete all fields of this return if the property from which the lodging is furnished is located in a Wisconsin municipality that imposes municipal room tax. See the list of municipalities that impose a municipal room tax, their tax rate, and addresses at <https://www.revenue.wi.gov/Pages/slf/room-tax.aspx>.

“Marketplace provider” includes a person who facilitates a retail sale of short-term lodging on behalf of another seller by listing or advertising, in any manner, the short-term lodging and who, directly or indirectly, processes the payment from the purchaser.

- Line 1. Nights rented.** Enter total number of nights properties located in the municipality were rented.
- Line 2. Total sales.** Enter total sales for properties located in the municipality. Include sales which are exempt from tax.
- Line 3. Exempt sales.** Enter total of sales exempt from tax. This includes nontaxable sales and sales for which you received an exemption certificate, Certificate of Exempt Status number, or other documentation as outlined in the appendix of WI [DOR Pub 219](#).
- Line 4. Taxable sales.** Subtract line 3 from line 2.
- Line 5. Room tax rate.** Enter the appropriate room tax rate as a decimal. For example, if the rate is 5% enter .05 on line 5. See [Municipal Room Taxes](#) for room tax rate.
- Line 6. Room tax due.** Multiply line 4 by the room tax rate.
- Line 7. Credits.** Enter any credits or discounts allowed by the municipality against room tax due.
- Line 8. Penalties and fees.** Enter any penalty or fees imposed by the municipality.
- Line 9. Interest.** Interest is due at the rate of 1 percent per month of the unpaid balance.
- Line 10. Total due.** Subtract line 7 from line 6 and add lines 8 and 9, if applicable. Enter total due. Send payment and completed return to the municipality.

# City of Eagle River Accommodations Tax

The Accommodations Tax is due and payable on or before the last day of the month next succeeding the calendar quarter for which imposed. Make check or money order payable to the City of Eagle River, P.O. Box 1269, Eagle River, WI 54521

Today's Date: \_\_\_\_\_

Quarter Report Ending Month: \_\_\_\_\_ Year \_\_\_\_\_

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Address \_\_\_\_\_

Signature \_\_\_\_\_

**1. Gross Room Receipts**

**2. Deduct Non-Transient & Tax Exempt**

**3. Taxable Room Receipts**

**4. Gross Tax: 4.5% of Line 3**

**5. Delinquent Filing Fee  
(\$20.00 and interest \*)**

**6. Total Tax Due  
(Line 4 plus Line 5)**

\* Unpaid taxes bear interest of 12% per annum from due date, until 1<sup>st</sup> day of month following month of payment.