BROWN COUNTY TAX COLLECTION AGREEMENT DECEMBER 2020 TO FEBRUARY 2021

This Agreement is entered into by and between the County of Brown ('County'), a body corporate as that term is used in				
Wis. Stat. § 59.01, and the	Village of Allouez	('Municipality'). This Agreement is made pursuant to Wis		
Stats. § 74.10, which allows a WI County to contract with WI Municipalities for tax collection services, and pursuant to				
Wis. Stat. § 66.0301, which allows a WI County to enter into Intergovernmental Agreements with WI Municipalities.				

Municipality desires for County to perform **Tax Collection Services ('Services')** on its behalf, and County desires to perform said Services, pursuant to the terms and conditions specified below.

- 1. The term of this Agreement is from December 2020 to February 2021.
- 2. Municipality's Clerk shall provide all <u>approved</u> 2020 tax rates to the Brown County Treasurer's Office by November 30, 2020.
- 3. County, via the Brown County Treasurer, shall prepare appropriate tax bills for Municipality, specifying the first installment payment, second installment payment and/or full payment of Real and Personal Property Taxes along with Special Charges and Special Assessments to be due on or before January 31st, annually. Tax bill preparation includes providing forms, printing, folding, sealing, presorting, and delivering the tax bills to the United States Postal Service.
- 4. County, via the Brown County Treasurer, shall invoice Municipality for actual postage costs incurred due to mailing bills to taxpayers, which shall be paid by Municipality on or before February 26, 2021.
- 5. County, via the Brown County Treasurer, shall process the first installment, second installment and full payments of Real and Personal Property Taxes, plus payments of Special Charges and Special Assessments.
- 6. County, via the Brown County Treasurer, shall deposit collections in Municipality's specified bank account on or about 12-23-2020, 01-05-2021, 01-19-2021, 02-05-2021 and 02-10-2021. Municipality shall have full control of said bank account.
- 7. County, via the Brown County Treasurer, shall post on the Brown County Treasurer Webpage (as opposed to sending files through AS-400) an electronic *Real Estate Tax, Special Charges & Special Assessments, and Personal Property Tax Report* for Municipality to access regarding each deposit.
- 8. County, via the Brown County Treasurer, shall provide a receipt to taxpayers that pay in person at the Brown County Treasurer's Office.
- 9. The Brown County Treasurer and County Authorized Banks may receive tax payments per this Agreement. The Brown County Treasurer will only process payments made in this manner. Payments made directly to Municipalities will <u>not</u> be processed by the Brown County Treasurer per this Agreement.
- 10. Municipality shall settle with County for all collections received *prior to* January 1, 2021, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, <u>on or before January 15, 2021</u>, and Municipality shall pay all taxing districts their proportionate share of levies collected based on information provided by the Brown County Treasurer's Office.
- 11. Municipality shall settle with County for all collections received *on or after* January 1, 2021 and *on or before* February 20, 2021, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, <u>on or before February 20, 2021</u>, and Municipality shall pay all taxing districts their proportionate share of levies collected based on information provided by the Brown County Treasurer's Office.

- 12. If changes in state law occur during the course of this Agreement which substantially change tax collection methods or requirements, either party may elect to terminate this Agreement by providing the other party with thirty days prior written notice. Any material violation of the terms and conditions of this Agreement shall be grounds for termination upon ninety days written notice.
- 13. County shall collect **BOTH** Real Property Taxes (including Special Charges and Special Assessments) **AND**Personal Property Taxes on behalf of Municipality.
- 14. Municipality Payment to County: \$0.00 per Property Tax Bill; and Actual Postage Costs.

By signing below, the parties affirm and acknowledge that they have read and understand this Agreement, that they shall be bound by the terms and conditions of this Agreement, and that they have authority to enter into this Agreement on behalf of their respective Municipality or County.

Village of Allouez	County of Brown
Name of Municipality	Name of County
Printed Name of Individual Signing on Behalf of Municipality	Troy Streckenbach Name of Individual Signing on Behalf of County
	Brown County Executive
Printed Title of Individual Signing on Behalf of Municipality	Title of Individual Signing on Behalf of County
X	X
Signature of Individual Signing on Behalf of Municipality	Signature of Individual Signing on Behalf of County
Date Signed	Date Signed
	(920) 448-4001
Phone Number	Phone Number