

**BROWN COUNTY TAX COLLECTION AGREEMENT  
DECEMBER 2017 TO FEBRUARY 2018**

This Agreement is entered into by and between **Brown County ('County')**, a body corporate as that term is used in Wis. Stat. § 59.01, and the specific **WI Municipality ('Municipality')** that executes this Agreement on Page 2. 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 2017 to February 2018.
2. Municipality's Clerk shall provide all approved 2017 tax rates to the Brown County Treasurer's Office by December 1, 2017.
3. County, via the Brown County Treasurer, shall prepare appropriate tax bills for Municipality, specifying the first 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 31<sup>st</sup>, annually. Tax bill preparation includes entering tax rates, 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 January 31, 2018.
5. County, via the Brown County Treasurer, shall process the first 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 a bi-weekly basis. Municipality shall have full control of said bank account.
7. County, via the Brown County Treasurer, shall provide an electronic *Real Estate Tax, Special Charges & Special Assessments, and Personal Property Tax Report* to Municipality with each bi-weekly 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. Municipality's Treasurer shall immediately forward any timely payments received by Municipality to the Brown County Treasurer's Office.
10. Municipality shall settle with County for all collections received, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, on or before the 20<sup>th</sup> of February, 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 agrees to defend, indemnify, save and hold harmless County, its officers, agents and employees, from and against all losses, damages, costs, charges, expenses (including attorney's fees), causes of action, suits, claims (including claims under workers compensation law), demands, judgments and liabilities arising out of the performance of this agreement which is not due to the negligence or other fault of County.
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. Municipality shall select from one of three collection options on Page 2 of this Agreement.

**Municipality Options and Associated Costs (Municipality Must Check a., b., or c. Below):**

- a.  County Only Collects Real Property Taxes (including Special Charges and Special Assessments)  
Municipality Cost: \$0.00 per Property Tax Bill and Actual Postage Costs;
- b.  County Only Collects Personal Property Taxes;  
Municipality Cost: \$0.00 per Property Tax Bill and Actual Postage Costs; **OR**
- c.  County Collects BOTH Real Property Taxes (including Special Charges and Special Assessments) **AND County Collects Personal Property Taxes**  
Municipality Cost: \$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.

	<b>Brown County</b>
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
Printed Title of Individual Signing on Behalf of Municipality	<b>Brown County Executive</b> Title of Individual Signing on Behalf of County
X Signature of Individual Signing on Behalf of Municipality	X Signature of Individual Signing on Behalf of County
Date Signed	Date Signed
Phone Number	(920) 448-4001 Phone Number

This Document Drafted By:  
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