

## Debbie Baenen

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**From:** BC\_Administration <BC\_Administration@co.brown.wi.us>  
**Sent:** Friday, April 12, 2019 2:55 PM  
**To:** BC\_Administration  
**Subject:** Brown County TAX COLLECTION AGREEMENTS December 2019 To February 2020  
**Attachments:** 2019-2020 Municipal Tax Collection Agreement-Fillable-4-12-19.pdf; 2019-2020 City of Green Bay Tax Collection Agreement-Fillable-4-12-19.pdf

*Dear Municipal Treasurer, Clerk, or Finance Director:*

*Due to requests received from several Municipalities, the County Treasurer, along with County Administration, have agreed:*

**1) To reinstate the December 'Deposit Day' so there will again be 5 'Deposit Days' (as there were last year), instead of 4 (as was proposed earlier this year); and**

**2) To extend the deadline to respond until June 30, 2019.**

*While the County Treasurer is only required by statute to collect the second tax installment payment, he has agreed to perform full tax collection services for Municipalities by having County Administration enter into Inter-Governmental Agreements with Municipalities. The terms and conditions for having the County Treasurer perform full tax collection services are found in the attached Agreements.*

*The Tax Collection Agreements going forward (the 2020-2021 Agreements) may have 4 'Deposit Days' instead of 5. We ask that Municipalities plan ahead, do their research and budget accordingly in case they choose to collect their own taxes going forward. The new software that the County will be utilizing for tax collection purposes is being used for the first time this year, and there will likely be some type of **Module** available for Municipalities to purchase to assist them should they choose to collect their own taxes going forward – more information regarding that will be provided as this year progresses.*

Attached please find the **REVISED** 2019-2020 Brown County Tax Collection Agreements (the first attachment is for all municipalities except the City of Green Bay, and the second attachment is for the City of Green Bay).

Should you desire to have Brown County, via the Brown County Treasurer, collect BOTH Real Property Taxes and Personal Property Taxes on behalf of your municipality, then please review, execute and return the relevant attached document by ~~April 30, 2019~~ **June 30, 2019** either via regular mail to: Brown County Administration, PO Box 23600, Green Bay, WI 54305-3600 or via email to [BC\\_Administration@co.brown.wi.us](mailto:BC_Administration@co.brown.wi.us). If using email, please be sure the document is a scanned pdf containing both pages and the authorized signature on page 2 is visible. Note that the pdf is fillable for all entries except the signature line, should you wish to complete the form electronically before printing for signature.

Should you desire to collect Real Property Taxes and/or Personal Property Taxes on your own, then please disregard this email and the Brown County Treasurer will only provide services as required per state statute. (Brown County Treasurer will print and mail property tax bills, and will perform second installment collection only). We will assume this is your intention if no response is received by ~~April 30, 2019~~ **June 30, 2019**.

Please note that, due to recent software changes, Brown County is only able to collect BOTH Real Property Taxes (including Special Charges and Special Assessments) AND Personal Property Taxes on behalf of Municipalities (there is no longer an option to have Brown County collect one or the other, rather BOTH Real Property Taxes and Personal Property Taxes will be collected by Brown County if you enter into the attached agreement).

Thank you for your thoughtful consideration.

Brown County Administration

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**BROWN COUNTY TAX COLLECTION AGREEMENT  
DECEMBER 2019 TO FEBRUARY 2020**

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 2019 to February 2020.
2. Municipality's Clerk shall provide all approved 2019 tax rates to the Brown County Treasurer's Office by December 2, 2019.
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 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, 2020.
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 12-24-2019, 01-03-2020, 01-17-2020, 02-05-2020 and 02-12-2020. 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 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. **Due to County recently acquiring new Land Records software for the Land Information Office called GCS LandNav, which is also utilized by the Brown County Treasurer for tax collection purposes, only the Brown County Treasurer and County Authorized Banks may receive tax payments per this Agreement, and the Brown County Treasurer will only process payments made in this manner. Payments made directly to Municipalities will not be processed by the Brown County Treasurer per this Agreement.**
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 February 20, 2020 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. 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.

12. Also due to County utilizing *GCS LandNav* software, County shall collect **BOTH** Real Property Taxes (including Special Charges and Special Assessments) **AND** Personal Property Taxes on behalf of Municipality.

13. 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	Brown County
Name of Municipality James F. Rafter	Name of County Troy Streckenbach
Printed Name of Individual Signing on Behalf of Municipality  Village President	Name of Individual Signing on Behalf of County  Brown County Executive
Printed Title of Individual Signing on Behalf of Municipality  X	Title of Individual Signing on Behalf of County  X
Signature of Individual Signing on Behalf of Municipality  April 16, 2019	Signature of Individual Signing on Behalf of County  Date Signed (920) 448-4001
Date Signed (920)448-2800	Phone Number
Phone Number	