

From: BC_Administration [mailto:BC_Administration@browncountywi.gov]
Sent: Tuesday, January 26, 2021 4:27 PM
To: BC_Administration
Subject: 2021-2022 Brown County Municipal Property Tax Bill Preparation Agreement

Hello Municipal Clerks & Treasurers,

Please find attached the 2021-2022 Brown County Municipal Property Tax Bill Preparation Agreement for your consideration and return by March 12, 2021. This is a full-service agreement providing for Brown County to prepare your 2021 Property Tax Bills.

The Brown County Treasurer's Office will no longer be collecting the Winter (First Installment / Payment in Full) Property Tax payments. This is a Municipal Treasurer responsibility per WI Statute 74.11(6) and these tax payments are due to the Municipality, not to a WI County. Also, Brown County will not contract or partner with local banks to conduct any winter tax collection. All Mortgage company and Escrow Property Tax payments will be directed to and made payable to the Municipality directly.

The Brown County Treasurer's Office will continue to collect the Summer payment (Second Installment) and all Delinquent Real Property taxes as per WI Statute.

We are sending out this Property Tax Bill Preparation Agreement now to provide each of you plenty of time to prepare to conduct your property tax collection activities beginning in December 2021. The City of Green Bay, Village of Howard and Village of Denmark have already been successfully conducting their own Winter Property Tax collections for some time now and are good resources for you to consult with regarding best practices and advise. Each Municipality will have discretion as to when, where and how you will accept payments from your property owners as well as determination of payment methods you wish to accept.

There are several methods of loading/posting payments to Brown County's Land records system **GCS LandNav**. Please contact this software vendor directly to determine what version of the tax collection module will work best for your community, as follows:

Bo Bennett

LandNav by GCS

Cell: 931-205-7615

Office: 502-219-7875

Email: Bo.Bennett@landnav.com

Website: www.LandNav.com

Sincerely,

Paul Zeller

Brown County Treasurer

BROWN COUNTY 2021-2022 PROPERTY TAX BILL PREPARATION AGREEMENT (WITH MAILING OPTION)

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 _____ (**'Municipality'**). This Agreement is made pursuant to Wis. Stat. § 66.0301, which allows a Wisconsin County to enter into Intergovernmental Agreements with other Wisconsin Municipalities.

Municipality desires for County to prepare (and, **depending on the Mailing Option selected on Page 2**, to mail) its **Real and Personal Property Tax Bills** 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 the date the last signature on this Agreement is obtained to March of 2022.
2. Municipality's Clerk shall provide all **approved** 2021 tax rates to the Brown County Treasurer's Office by November 30, 2021.
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 and presorting the tax bills.
4. **County shall not provide First Installment Property Tax Collection Services.** Municipality shall collect **BOTH Real Property Taxes** (including Special Charges and Special Assessments) **AND Personal Property Taxes** per Wis. Stats. § 74.11(6). **County Treasurer shall collect Second Installment and Delinquent Real Property Taxes** per Wis. Stat. Sec. 74.11(6)(b).
5. **On or before January 15, 2022**, Municipality shall settle with County for all collections received *prior to* January 1, 2022, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, and Municipality shall pay all taxing districts their proportionate share of levies collected per Wis. Stats. § 74.23.
6. **On or before February 20, 2022**, Municipality shall settle with County for all collections received *on or after* January 1, 2022 and *on or before* February 7, 2022, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, and Municipality shall pay all taxing districts their proportionate share of levies collected per Wis. Stats. § 74.25.
7. If changes in state law occur during the course of this Agreement which substantially affect the obligations of the County or Municipality under this Agreement, such as a change to Property Tax Preparation and/or Billing requirements, then either County or Municipality may elect to terminate this Agreement by providing the other with thirty days prior written notice on or before October 1, 2021. Any material violation of the terms and conditions of this Agreement shall be grounds for termination upon ninety days written notice.

8. **Mailing Option** (Municipality shall select **one Option** by **checking one of the below boxes**):



OPTION A – COUNTY MAILS TAX BILLS FOR MUNICIPALITY

County shall mail tax bills to taxpayers on behalf of Municipality, and County shall invoice Municipality for actual postage costs incurred due to mailing tax bills to taxpayers, which shall be paid by Municipality on or before January 31, 2022. Municipality Payment to County: **\$0.00 per Property Tax Bill prepared plus Actual Postage Costs based on # of Bills mailed.** If Municipality desires to include a one-page Municipal Newsletter enclosure with its 2021 Property Tax Bill **at no cost to Municipality**, then Municipality shall contact the County Treasurer who will make a determination of whether that is feasible based in part on the type of tax bill form/envelope used.



OPTION B – MUNICIPALITY MAILS ITS OWN TAX BILLS

Municipality shall mail its own tax bills to taxpayers at Municipality expense. County shall notify Municipality once tax bills are prepared, and Municipality shall pick up printed tax bills at the Brown County Treasurer Office.

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.

	County of Brown
Name of Municipality	Name of County
	Troy Streckenbach
Printed Name of Individual Signing on Behalf of Municipality	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

Please email a signed copy of this agreement to Brown County Administration no later than March 12, 2021 to the following email address: BC_Administration@BrownCountyWI.gov. You may sign electronically or send a scanned pdf of your live signature.