

2021 Property Tax UPDATE

Zeller, Paul D. <Paul.Zeller@browncountywi.gov>

Tue 2/23/2021 4:36 PM

Hello Village Clerks and Treasurers,

I and the Brown County Administration Director, as well as County Executive, have received feedback from Town and Village officials regarding my decision to no longer provide 1st Installment Property Tax Collection services to Brown County Municipalities. The responses received are primarily:

1. Town's claim that 10 months' notice is not enough time to financially and logistically prepare for the 2021 Winter tax collecting period beginning mid-December 2021 thru the Grace Period of Feb. 7, 2022.
2. Village's claim that they were not able to budget for the cost of the Municipal Property Tax Collection software necessary to properly collect their 2021 Property Taxes.

In an effort to reduce your costs, I requested, obtained and can now offer a group purchase option of the **LandNav Municipal Tax Collection software**. The per municipality quotation received from GCS is \$ **1,500** (per Municipality per year, subject to an annual increase not to exceed 3%). This cost will be billed to Brown County directly and then to each Municipality by Brown County in January along with your Tax Bill Postage Invoice so that the expense can be budgeted for more easily. A group Training session in Fall 2021 will also be included in this group purchase option.

Please return the previously sent **Tax Bill Preparation Agreement** to me by 3-31-2021 and indicate that you wish to join the Tax Collection Software group purchase for 2021 if you would like.

Note: (The City of DePere is also able to use this group purchase option)

Sincerely,

Paul Zeller

Brown County Treasurer

Northern Building – 1st Floor – Room 160

305 E. Walnut Street

Green Bay, WI 54301

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 MAILES 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 MAILES 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.