

RESOLUTION NO. 11/14/16(2016)

Authorize Waupaca County Treasurer to Act as Agent for the Collection of Property Taxes for the Town of Farmington

WHEREAS, the Waupaca County Treasurer has been approached by Waupaca County municipalities to act as the collection agent for Real Estate and Personal Property Taxes, and



WHEREAS, the County is equipped and has the programming to handle the collection, and

WHEREAS, many Wisconsin counties have an agreement with municipalities to act as collection agent for municipalities for the purpose of collection of real estate and personal property taxes, special assessments and charges, all under the direction of the Finance Committee, and

WHEREAS, the **Town of Farmington** is desirous of entering into an agreement with the Waupaca County Treasurer for the collection of real estate and personal property taxes and special assessments and special charges,

NOW THEREFORE, BE IT RESOLVED, that the **Town Board of the Town of Farmington** authorize the **Chairman** and **Clerk-Treasurer** to enter into a written agreement with Waupaca County under the provisions of 66.30(2) Wis. Stats. for the collection of real estate and personal property taxes, special assessments and charges and that:

1. The agreement shall continue in force until either Waupaca County or **Town of Farmington** give a one-year notice of intention to terminate and withdraw from the agreement.
2. There will be no direct charge to the municipality for this service, however in consideration for these services the County will bank the collections including retaining interest earnings and completing the January and February settlements.
3. The agreement is the standard form agreement, which the County Treasurer is authorized to use with municipalities by the Waupaca County Finance Committee.


Chairman

Clerk-Treasurer

Adopted: November 14, 2016
Published: November 23, 2016

TAX BILLING AND COLLECTION AGREEMENT

Section 66.30(2) Wis. Stats. permits any municipality to contract with another municipality for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law. This is a Tax Collection Agreement entered into between Waupaca County, hereinafter referred to as "County", authorized by Waupaca County Board of Supervisors by Resolution No. 11(2004-2005) dated May 17, 2005, and The **TOWN OF FARMINGTON** hereinafter referred to as "Municipality" authorized by Resolution dated **11-14-16(2016)**, a copy of which is attached hereto. By executing this Agreement, Municipality designates Waupaca County as its agent for the billing and collection of real estate and personal property taxes, special assessments and charges levied by Municipality. Waupaca County, under the terms of this Agreement, agrees to provide assessment and levy information to the County Treasurer on deadlines established annually by the County Treasurer.

1. Tax Information

- a. Municipality shall furnish to the Waupaca County Treasurer the real estate assessments, personal property assessments, special charges and special assessments for each parcel along with the levies to be applied to the real estate and personal property taxes no later than December 10th of the year preceding the year the taxes become due.
- b. The Waupaca County Treasurer and the Municipality shall instruct the taxpayer(s) to mail payments or personally deliver payments to the Waupaca County Treasurer rather than to the Municipality.
- c. Waupaca County shall not collect information relating to dog licenses.

2. Tax Billing

- a. The Waupaca County Treasurer shall prepare appropriate tax bills for each Municipality specifying full payment or first installment payment due dates for real estate and personal property taxes and special charges and special assessments.
- b. The Waupaca County Treasurer shall mail the tax bills to the taxpayer in a timely fashion with postage billed back to the Municipality.

3. Collections

- a. The Waupaca County Treasurer shall process the payments of first installments and full payments of real estate property taxes and personal property taxes, special charges and special assessments on behalf of Municipality. Waupaca County shall not collect dog license fees.

- b. Payments received by Municipality directly shall be transmitted along with the postmarked envelope or other notations as to the date of receipt by Municipality to the Waupaca County Treasurer immediately. Waupaca County shall note timeliness as to payment according to postmark or date certified by Municipality. However, date of actual receipt of funds shall govern Waupaca County's receipt and deposit dates.
- c. Waupaca County shall deposit funds daily in the County's Investment Account and shall make the January and February settlements to the underlying taxing jurisdictions.

4. Settlement

- a. Municipality and County shall on or before February 20th, settle (as that term is used in Chapter 74 Wis. Stats.), for all collections of taxes, special assessments and charges.
- b. County shall notify Municipality of Postponed and Delinquent Personal Property taxes as of February 1st and shall provide a listing to said Municipality. Municipality shall then take over Personal Property collection as of February 1st.

5. Reimbursement/Payment for Services

- a. There shall be no direct cost to the Municipality however, in consideration for these services, the County will bank the collections, retaining the interest earnings and completing the January and February settlements.
- b. Municipality shall be given six (6) months' prior notice of any amendments in the method or charging for services provided by the County Treasurer.

6. Amendment

This agreement may be amended only upon mutual agreement of County and Municipality.

7. Termination

This agreement shall continue until terminated by either party upon formal notification by July 1st of the tax year to be collected (i.e. formal notification by July 1, 2017 will terminate County collection of 2017 taxes).

8. Two-Payment Installment System

This agreement is to be used only when Municipality has elected the two-payment system under section 74.11 Wis. Stats.

9. Agreement


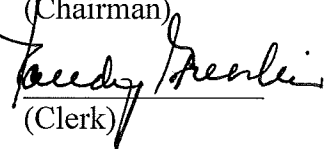
Both parties agree that they will hold the other party, their agents, heirs, or assignees harmless for any injuries due to negligence, misfeasance or nonfeasance actions during or attributable to the time the County is collection the taxes for the Municipality. This does not however cover intentional torts.

Dated: 11/14/2016

Dated: _____

Town of Farmington

WAUPACA COUNTY

BY: 
(Chairman)

(Clerk)

BY: _____
(Chairman Board of Supervisors)

(County Clerk)

(County Treasurer)