

Dorothy K. Dean
Milwaukee County Treasurer

July 2, 2001

Representative Mickey Lehman
Chair, Ways and Means Committee
P. O. Box 8952
Madison, WI 53708

Dear Representative Lehman:

The purpose of this letter is to convey the Milwaukee County Board's opposition to AB335 related to a "grace" period for property taxes. The enclosed resolution was passed by the Board in May.

I polled the municipal treasurers on AB335 and all but one strongly opposed adoption of this bill.

Adoption will cause serious problems for the people who must administer it -- the local Treasurers and Clerks. In the words of one municipal Treasurer in Milwaukee County: "... It would be an administrative nightmare."

Keeping track of prior year payments is done with paper records right now. Searching those boxes of old records would be very time-consuming; a special hardship for most of the municipal Treasurers since they have very small staffs or have shared staff with another department. The cost to re-program the 10-year old software we now use is throwing good (and unavailable) money after bad since the software should be replaced. And it would be expensive.

It is our understanding that there is no "grace" period for state income tax. The penalty for missing the deadline for state income tax is much higher than the penalty for missing a property tax deadline for similar amounts of money.

This legislation will cost municipalities money and staff time they do not have and creates the possibility of taxpayer and business demands for "grace" periods on other kinds of taxes.

If you have any questions or would like more information please contact me.

Sincerely,

Dorothy K. Dean
Milwaukee County Treasurer

Nowlan, Andrew

From: Kostelic, Luanne
Sent: Thursday, August 16, 2001 3:10 PM
To: Nowlan, Andrew
Subject: FW: Grace periods on taxes

Thought you might be interested in the following series of e-mails:

-----Original Message-----

From: Bob Ziegelbauer [mailto:bziel@lakefield.net]
Sent: Thursday, August 16, 2001 3:03 PM
To: Majeski, Betty
Cc: Kostelic, Luanne
Subject: Re: Grace periods on taxes

Betty:

Thanks for the thought.
I intend to reintroduce my bill in the fall.

Bob Ziegelbauer

----- Original Message -----

From: Majeski, Betty
To: 'Bob Ziegelbauer'
Sent: Thursday, August 16, 2001 3:00 PM
Subject: RE: Grace periods on taxes

I saw a letter that Mickey Lehman is sending out but didn't think to copy it. In his, he states that we refuse to compromise, and he's right. But he also says that as long as we continue to tell people to talk to their legislators, they will continue to push the bill. They want a compromise and will settle for nothing short.

Betty

-----Original Message-----

From: Bob Ziegelbauer [mailto:bziel@lakefield.net]
Sent: Thursday, August 16, 2001 1:15 PM
To: mrobby@co.waupaca.wi.us
Cc: Kostelic, Luanne
Subject: Re: Grace periods on taxes

Mary:

Thanks for your reply to my letter.

Yes, my letter was intentionally very sarcastic, because I am absolutely appalled by the attitude of Treasurers throughout the State in their protection of the status quo.

I was a Treasurer and was ashamed to hit people over the head with this embarrassingly excessive penalty.

It is well beyond what is necessary to be fair to the other taxpayers who pay on time.

An appropriate penalty is one thing.

Gouging taxpayers under the cover of the State law is quite another.

Call or write anytime

Bob Ziegelbauer

----- Original Message -----

From: Kostelic, Luanne <Luanne.Kostelic@legis.state.wi.us>

To: 'Bob' <bziel@lakefield.net>

Sent: Thursday, August 16, 2001 10:10 AM

Subject: FW: Grace periods on taxes

>

>> -----

>> From: Mary Robbins[SMTP:MROBBI@CO.WAUPACA.WI.US]

>> Sent: Thursday, August 16, 2001 9:55:20 AM

>> To: Ziegelbauer, Bob

>> Subject: Grace periods on taxes

>> Auto forwarded by a Rule

>>

> Taxpayers already have a grace period, they can pay in two halves, so they

> actually have from January until July to pay, 7 months should be enough,

so

> as you say quote"those sucker taxpayers" don't have to get "clipped" by the

> interest. My banker doesn't give me a grace period on home loans nor does

> my insurance company. I think that was a very sarcastic letter you wrote

> and I'm glad you don't represent my district. How long of a grace, grace

> period will we all want then, if I pay my taxes promptly (the dates haven't

> changed for years) and my neighbor pays 2 days late cos' the dog ate it, why

> shouldn't I do that next year, after all I might gain some interest on that

> money in my own bank. It would never end and the Treasurer's office will

> always be the bad guy.

RESOLUTION

Resolution No. #R08-2001-695

RESOLUTION OPPOSING GRACE PERIOD FOR LATE PAYMENT OF PROPERTY TAXES

- WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals; and
- WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues; and
- WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and
- WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments; and
- WHEREAS, WCTA would like to maintain uniformity in tax collections; and
- WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and
- WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands; and
- WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW, THEREFORE BE IT RESOLVED that the Ashland County Board of Supervisors duly assembled this 8th day of August, 2001. **Oppose** any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Gary Sherman and Senator Robert Jauch.

Dated at the City of Ashland, Wisconsin this 8th day of August, 2001.

Alh Bach
Ang Tate
Jon Voelky
George Zmura
Leg Kurila
Wileen Cruteau
Genev Kujan
Pat Hunt
Amber

Duffy
Mah
Chad
Paul
Clarence L. Campbell
ef Barry

CERTIFICATION
 I hereby certify that the foregoing resolution is a true, correct, and complete copy of a resolution duly and regularly passed by the Ashland County Board of Supervisors of the County of Ashland on the 8th day of August, 2001 and that said resolution has not been repealed or amended, and is now in full force and effect.
 Dated this 9th day of August, 2001
Patricia Somppi
 Patricia Somppi, Ashland County Clerk

KATHLEEN M. BERNIER
COUNTY CLERK
711 N. Bridge Street
Chippewa Falls, WI 54729-1876

RESOLUTION NO. 26-01

EXTENDING GRACE PERIOD FOR PAYMENT OF PROPERTY TAXES

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED that the Chippewa County Board of Supervisors opposes any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, the Governor, Representatives Tom Sykora and Larry Balow, and Senator Dave Zien.

1st Reading 7/10/01
2nd Reading N/A
Board Action
Adopted Yes
For 27
Against _____
Absent 2
Vote Required 5/m
Prepared by: _____

Date Recv'd. _____

APPROVED

[Signature]
Corporate Counsel

[Signature]
County Auditor

1 Dated this 10th day of July, 2001.

2
3 **FINANCE COMMITTEE**

4 *Lila C. McConville*

5
6 Lila C. McConville

7 *Richard G. Schafer*

8
9 Richard G. Schafer

10 *Robert H. Wendell*

11
12 Robert Wendell

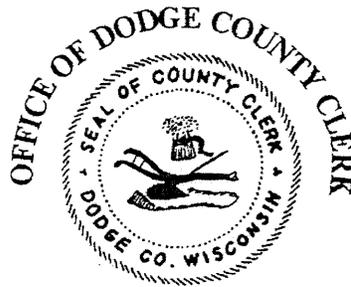
13 *Walter Boos*

14
15 Walter Boos

16 *Janet Rubenzer Pike*

17
18 Janet Rubenzer Pike

DOROTHY E. EBERT
Dodge County Clerk



KAREN J. GIBSON
Chief Deputy

DEBORAH A. BORTZ
Deputy

Administration Building
127 East Oak Street, Juneau WI 53039

920-386-3602/FAX: 920-386-3928

TO WHOM IT MAY CONCERN

I, Dorothy E. Ebert, County Clerk in and for the County of Dodge,
State of Wisconsin, do hereby certify that the attached is a true and
correct copy of Resolution No. 01-18 adopted by the Dodge County
Board of Supervisors on July 17, 2001.

Dated this 23rd day of July, 2001

A handwritten signature in cursive script that reads "Dorothy E. Ebert".

Dorothy E. Ebert
Dodge County Clerk

(County Seal)

RESOLUTION NO. 01-18

A Resolution In Opposition To Legislation Allowing A Grace Period For Late Payment Of
Property Taxes

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
MEMBERS,

WHEREAS, over the years the Wisconsin County Treasurers Association
(WCTA) has strongly opposed various legislative proposals to grant grace periods for late
payment of property taxes; and,

WHEREAS, in the event that grace periods for late payment of property taxes
are granted, there will be additional costs to implement changes to computer programming,
additional staffing, and lost revenues; and,

WHEREAS, the majority of taxpayers pay their property taxes in a timely
manner; and,

WHEREAS, there are no grace periods granted by the State of Wisconsin for
any tax payments; and,

WHEREAS, WCTA would like to maintain uniformity in tax collections; and,

WHEREAS, county treasurers make diligent efforts to inform taxpayers of
payment deadlines; and,

WHEREAS, enactment of legislation to grant grace periods for late payment of
property taxes will benefit only a few at the expense of many; and,

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to
oppose all legislation allowing a grace period for late payment of property taxes;

SO, NOW, THEREFORE, BE IT RESOLVED:

That the Dodge County Board of Supervisors, duly assembled this 17 day of
July, 2001, opposes any legislation allowing a grace period for late payment of property taxes,
and strongly recommends that the current law remain as it is now; and,

BE IT FINALLY RESOLVED:

That the Dodge County Clerk is hereby directed to transmit a copy of this Resolution to the Governor of the State of Wisconsin, the Secretary of the Wisconsin Department of Administration, the Secretary of the Wisconsin Department of Revenue, all members of the State of Wisconsin Assembly Committee on Ways and Means, all Wisconsin State Legislators with a constituency within Dodge County, and the Wisconsin Counties Association.

All of which is respectfully submitted this 17 day of July, 2001.

Chas. E. Duran
Eugene J. Dwyer
Earl Whaley
Deluzyn Biel
Ernest Borchardt
Jim M. Kuntz
Ray Seaboh
DODGE COUNTY EXECUTIVE
COMMITTEE

Ronald H. Henderson
Ernest Borchardt
Thomas P. Finner
Robert Krueger
Glenn W. Thurston
DODGE COUNTY FINANCE COMMITTEE

Kenn J. Seichen
Al Lohrman

DODGE COUNTY TAXATION COMMITTEE

ADOPTED
By DODGE COUNTY BOARD

JUL 17 2001

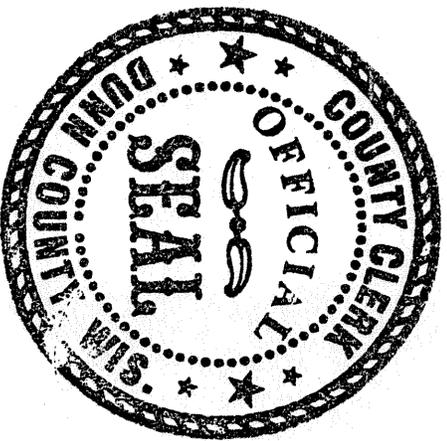
AYES 35 NOES 0
ABSENT 2
ABSTAIN _____

Dorothy E. Ebert
Dodge Co. Clerk

STATE OF WISCONSIN)
)
COUNTY OF DUNN) SS.
)

I, Lorraine Hartung, County Clerk in and for the County of Dunn, State of Wisconsin, do hereby certify that the attached copy of Resolution No. 63 is a true and correct copy of the original resolution duly adopted by the Dunn County Board of Supervisors at a meeting held on July 18, 2001.

Given under my hand and seal in the City of Menomonie this 19th day of July, 2001.



Lorraine Hartung
Lorraine Hartung
Dunn County Clerk

RESOLUTION NO. 63

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals; and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands; and

WHEREAS, there are currently no grace periods granted by the State of Wisconsin for any tax payments; and

WHEREAS, if a grace period is imposed, there will be additional costs to implement changes to computer programming, additional staffing and lost revenues; and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, WCTA would like to maintain uniformity in tax collections; and

WHEREAS, the county treasurers make every effort to inform the taxpayers of payment deadlines through various mediums; and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

NOW THEREFORE BE IT RESOLVED that the Dunn County Board of Supervisors duly assembled this 18th day of July, 2001, **OPPOSE** any legislation allowing a grace period and strongly recommends that the current law remain as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to Governor Scott McCallum, members of the State of Wisconsin Ways and Means Committee, Representatives Tom Sykora and Joe Plouff, Senators David Zien and Sheila Harsdorf, and the Wisconsin Counties Association.

Dated this 18th day of July, 2001 at Menomonie, Wisconsin.

Fiscal impact is significant if resolution does not pass.

ADOPTED ON: 7-18-01

ATTEST:

Lorraine Hartung
Lorraine Hartung, County Clerk

OFFERED BY THE COMMITTEE ON ADMINISTRATION:

Steven Rasmussen
Steven Rasmussen, Chairman

Richard G. Fruit
Richard G. Fruit

Francis Eiseth
Francis Eiseth

Ellen Ochs
Ellen Ochs

Stanley Anderson
Stanley Anderson

Janet K. Loomis
Eau Claire County Clerk
Courthouse, 721 Oxford Avenue
Eau Claire, WI 54703-5494

Responded
9/10/01

RESOLUTION NO. R145-45

RESOLUTION

File No. 01-02/090

-OPPOSING 2001 ASSEMBLY BILL 335 STATING A GRACE PERIOD FOR PAYMENT OF PROPERTY TAXES-

WHEREAS, under current law, a person who owes property taxes may either pay the taxes in full no later January 31 or in two equal installments, with the first installment to be paid no later than January 31 and the second installment to be paid no later than July 31; and

WHEREAS, under current law, if payments are not received on the due date they are considered delinquent and are subject to interest and penalties; and

WHEREAS, under 2001 Assembly Bill 335, a local governing body to which property taxes are to be paid would have the option by adopting an ordinance of providing that a first property tax installment not paid by January 31 is not delinquent, but still subject to interest and penalties, if the installment is paid no later than three business days after January 31, the tax payer made timely property tax payments in each of the previous five years, and the tax payer paid property taxes by installment in the previous year; and

WHEREAS, under 2001 Assembly Bill 335, a local governing body to which property taxes are to be paid may, by ordinance provide that a late second property tax installment is not delinquent but is subject to interest and penalties; and

WHEREAS, if adopted, 2001 Assembly Bill 335 would add significant additional costs to county government including computer programming, additional staffing and lost revenue; and

WHEREAS, a vast majority of tax payers pay their property taxes in a timely manner, this bill would essentially benefit a few and penalize many; and

WHEREAS, since each local government body has the option of granting a grace period inconsistencies throughout the state and even within the counties would confuse Wisconsin taxpayers; and

WHEREAS, county treasurers would still be responsible for meeting what are already tight-settlement dates; and

WHEREAS, the Wisconsin County Treasurers Association has unanimously voted to oppose all legislation allowing a grace period for late payment of property taxes.

NOW, THEREFORE BE IT RESOLVED, that the Eau Claire County Board of Supervisors oppose 2001 Assembly Bill 335 allowing a grace period for payment of property taxes.

BE IT FURTHER RESOLVED, that the county clerk send a copy of this resolution to area legislators, members of the State of Wisconsin Ways and Means Committee, Governor Scott McCallum and the Wisconsin Counties Association.

STATE OF WISCONSIN

ss

COUNTY OF EAU CLAIRE

I, Janet K. Loomis, County Clerk in and for said County, do HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution adopted by the Eau Claire County Board of Supervisors at the meeting held on August 21, 2001.


County Clerk

RESOLUTION #01- 16

Intent and Synopsis: This resolution states that the Florence County Board of Supervisors supports the Wisconsin County Treasurers Association in opposing AB335 and any other legislation that would establish a grace period for late payment of property taxes.

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, WCTA would like to maintain uniformity in tax collection, and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

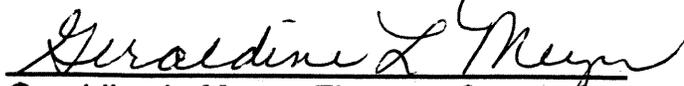
WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED, that the Florence County Board of Supervisors opposes any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Lorraine Seratti, Senator Roger Breske, and Governor Scott McCallum.

Adopted by the Florence County Board of Supervisors, at their regularly scheduled meeting, on July 17, 2001


Geraldine L. Meyer, Florence County Clerk



Fond du Lac County

NANCY VANDERKIN, COUNTY TREASURER
City-County Government Center
P.O. Box 1515
160 S. Macy Street
Fond du Lac, WI 54936-1515

(920)929-3010
FAX (920) 929-3293

June 20, 2001

Michael A. Lehman, Chairperson
Ways & Means Committee
Fifty-Eighth Assembly District
Room 103 West, State Capitol, P.O. Box 8952
Madison, WI 53708-8952

Dear Mr. Lehman,

Enclosed you will find a copy of Resolution No. 48-01, that was voted on by the Fond du Lac County Board at last night's meeting, strongly opposing Assembly Bill 335.

As County Treasurer's we recommended this resolution because of the cost factor to the counties. We would have to change our tax programs, also the tax bill, because of the wording on the back. It would take more staff to check back 5 years to see if this was the first time that they were delinquent.

We feel that the property owner that pays timely, is penalized for paying their taxes early. I think we have to take into consideration that we are paying last year's taxes. Most of the time, the person who is delinquent is usually delinquent every year. There are the exceptions.

I would appreciate your consideration on this matter.

Sincerely,

Nancy A. Vanderkin
Fond du Lac County Treasurer

**RESOLUTION OPPOSING PROPOSED STATE LEGISLATION
WHICH WOULD ESTABLISH A GRACE PERIOD
FOR THE PAYMENT OF PROPERTY TAXES**

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, 2001 Assembly Bill 335 would establish a grace period of three (3) business days following January 31 to make a property tax payment, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, currently there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, WCTA would like to maintain uniformity in tax collections, and

WHEREAS, the County Treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

NOW, THEREFORE, BE IT RESOLVED that the Fond du Lac County Board of Supervisors opposes any legislation allowing a grace period and strongly recommends that current law remain as it is now.

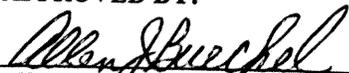
BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representatives Luther Olsen, Alvin Ott, Carol Owens and John Townsend, Senators Alan Lasee, Carol Roessler and Robert Welch and to the Wisconsin Counties Association (WCA).

Dated June 19, 2001


GEORGE A. STANCHFIELD
COUNTY BOARD CHAIR

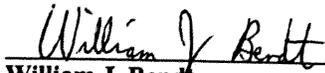
FISCAL NOTE: No appropriation of county funds required.

APPROVED BY:



Allen J. Buechel
COUNTY EXECUTIVE

APPROVED BY:



William J. Bendt
CORPORATION COUNSEL

GRANT COUNTY COURTHOUSE
130 WEST MAPLE STREET
P.O. Box 430
LANCASTER, WI 53813
PHONE: (608) 723-2604
FAX: (608) 723-7370



SUSAN CUMMINS
DEPUTY TREASURER

OFFICE OF GRANT COUNTY TREASURER
Louise F. Ketterer

July 20, 2001

Representative Michael A. Lehman
State Capitol
PO Box 8952
Madison WI 53708

Dear Representative Lehman:

Enclosed please find a copy of the Resolution Regarding Opposition to Legislation Allowing Grace Periods for Real Estate Taxes. The Grant County Board of Supervisors passed the resolution on July 17, 2001. At this time at least 40 county boards in the State of Wisconsin have passed this same resolution. I am asking for your support in this matter. If you have any questions, please feel free to give me a call.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Louise Ketterer". The signature is written in dark ink and is positioned below the word "Sincerely,".

Louise Ketterer
Grant County Treasurer

Cc: Governor Scott McCallum
Senator Dale Schultz
Representative Gabe Loeffelholz
Representative Stephen J. Freese
Representative Sheryl K. Albers

**RESOLUTION REGARDING OPPOSITION TO LEGISLATION
ALLOWING GRACE PERIODS FOR REAL ESTATE TAXES**

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the Wisconsin County Treasurers Association cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED that the GRANT COUNTY BOARD OF SUPERVISORS duly assembled this 17th day of July 2001, OPPOSES any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this Resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative of 49th District Gabe Loeffelholz, Representative of 51st District Stephen J. Freese, and State Senator of 17th District Dale Schultz.

CHRIS CARL
COUNTY CLERK, GRANT COUNTY
111 SOUTH JEFFERSON STREET
LANCASTER, WI 53813-1625

Resp'd. 8/14/01

RESOLUTION #48/00

RESOLUTION REGARDING OPPOSITION TO LEGISLATION
ALLOWING GRACE PERIODS FOR REAL ESTATE TAXES

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals; and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues; and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments; and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands; and

WHEREAS, after a lengthy discussion, the Wisconsin County Treasurers Association cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

NOW, THEREFORE, BE IT RESOLVED that the Grant County Board of Supervisors duly assembled this 17th day of July, 2001, *opposes any legislation* allowing a grace period and strongly recommends the current law remains as it is now; and

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative of 49th District Gabe Loeffelholz, Representative of 51st District Stephen J. Freese, and State Senator of 17th District Dale Schultz.

Presented and recommended by the Finance/Executive Committee of the Grant County Board of Supervisors this 11th day of July, 2001.

Thomas A. Waters
Thomas A. Waters, Chairman

Ambrose Margan
Ambrose Margan

Donald M. Kelvey
Donald McKelvey

Eugene Bartels
Eugene Bartels

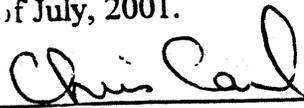
Marion Martin
Marion Martin

Neil Gardner
Neil Gardner

John Patterson

ATTEST:

I, Chris Carl, Grant County Clerk, do certify that the resolution was adopted by the Grant County Board of Supervisors at a meeting held on the 17th day of July, 2001.



Chris Carl, County Clerk

GREEN LAKE COUNTY

Margaret R. Bostelmann
County Clerk

Office: 920-294-4005
Fax: 920-294-4009

STATE OF WISCONSIN }
COUNTY OF GREEN LAKE }

I, Margaret R. Bostelmann, hereby certify that I am the duly elected, qualified and acting Clerk of Green Lake County, Wisconsin, and that the attached is a true and correct copy of Resolution No. 19-2001 Relating to Grace Period Proposal, Adopted this 17th day of July, 2001.

In witness whereof I have hereunto set my hand and affixed the official seal of the County Board of Supervisors of Green Lake County, Wisconsin, this 18th day of July, 2001.



Margaret R. Bostelmann
Green Lake County Clerk

RESOLUTION NO. 19-2001

Relating to Grace Period Proposal

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 17th day of July, 2001 does resolve as follows:

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programs, and lost revenues, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the County Treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

Whereas, after a lengthy discussion, the WCTA cast a unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW, THEREFORE, BE IT RESOLVED, that the Green Lake County Board of Supervisors duly assembled this 17th day of July, 2001 oppose any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Olsen and Senator Welch and Governor McCallum and WCA.

Roll Call on Resolution No.19-2001

Aye 20, Nay 0, Absent 1, Abstain 0

Passed & Adopted/~~Rejected~~ this 17th day of July, 2001.

Orrin W. Helmer
County Board Chairman

Margaret A. Brittmann
Attest: County Clerk

Approved as to Form:
Joe B. Schief
Corporation Counsel

Submitted by Administrative Committee

Orrin W. Helmer
Orrin Helmer, Chairman

Robert LaBuda
Robert LaBuda

Michael Stoddard

Carol Myers
Carol Myers

Eldon Dallman

RESOLUTION NO. 8-0601

Opposing any Legislation Allowing a Grace Period for Payment of Real Estate Taxes

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, WCTA would like to maintain uniformity in tax collections through out the State of Wisconsin and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines and

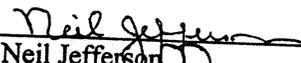
WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED that the Iowa County Board of Supervisors duly assembled this 19th day of June, 2001, **OPPOSE** any legislation allowing a grace period and strongly recommends the current law remain as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Governor Scott McCallum, Senator Dale Schultz, and Representative Stephen Freese.

Adopted by the Iowa County Board of Supervisors on the 19th day of June, 2001.


Neil Jefferson
Iowa County Chairman

ATTEST: 
Gregory Klusendorf
Iowa County Clerk

CERTIFICATION OF ADOPTION

This is to certify that the County Board of Iowa County duly adopted the above resolution on the 19th day of June, 2001.


Gregory Klusendorf
Iowa County Clerk
Iowa County, Wisconsin

STATE OF WISCONSIN }
COUNTY, IOWA } I, Gregory T. Klusendorf
do hereby certify that
the above is a true and correct copy of the original
now on file in the office of the County Clerk and that it was
adopted by the Iowa County Board of Supervisors
on this date.

Date 6-19-01
(Seal)


County Clerk

49-7-01

A RESOLUTION OPPOSING AB335 GRACE PERIOD FOR PAYMENT OF PROPERTY TAX

WHEREAS, Jackson County only retains the current year and all delinquent tax information on our system; and

WHEREAS, the cost to program a new late tax category that would not be delinquent, but late, and still charge interest would be an unfunded mandate; and

WHEREAS, there will be lost revenue in interest; and

WHEREAS, giving each governing body the option to implement this bill creating different due dates would create inconsistencies to confuse State of Wisconsin taxpayers; and

WHEREAS, the County Treasurer mails notices to each taxpayer of amounts that are due by July 31st; and

WHEREAS, County Treasurer's settlement due dates would not be changed; and

WHEREAS, the majority of taxpayers pay their property tax on time; and

WHEREAS, Passage of any grace period legislation serves only a very few and penalizes thousands; and

WHEREAS, the State of Wisconsin income and sales tax deadline **does not** have a grace period; and

WHEREAS, the United States of America income tax deadline **does not** have a grace period; and

NOW THEREFORE BE IT RESOLVED THAT THE JACKSON COUNTY BOARD OF SUPERVISORS duly assembled this 24th day of July, 2001, opposes AB335 and strongly recommends the current law remain as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Michael Lehman, Chair, Representative Marty Reynolds and Senator Russ Decker, also to Governor Scott McCallum, Senator Rod Moen, Representative Terry Musser and Representative Barbara Gronemus.

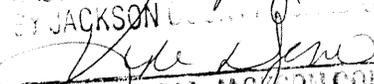
Respectfully submitted:
Executive and Finance Committee



Shirley Sahr

Thomas Peasley

Jerry Olson

RESOLUTION # 49-7-01
WAS ADOPTED ON July 24, 2001
BY JACKSON COUNTY BOARD OF SUPERVISORS


KYLE DENO, JACKSON COUNTY CLERK
YES 16 NO 0

Juneau County Board of Supervisors

Courthouse, 220 East State Street
Mauston, Wisconsin 53948



JUNEAU COUNTY COURTHOUSE

Kathleen Kobylski, County Clerk
220 East State Street
Mauston, WI 53948-1388

RESOLUTION # 01-26

DATED: July 17, 2001

INTRODUCED BY: Finance and Computer Committee

INTENT: Opposition of Grace Period Proposals

SYNOPSIS:

FISCAL NOTE: -undetermined-

WHEREAS, over the years the Wisconsin County Treasurers Association has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, the Wisconsin County Treasurers Association would like to maintain uniformity in tax collections, and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the Wisconsin County Treasurers Association cast a unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

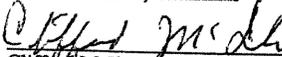
NOW, THEREFORE, BE IT HEREBY RESOLVED that the Juneau County Board of Supervisors duly assembled this 17th day of July 2001, oppose any legislation allowing a grace period and strongly recommends the current law remains as it is now.

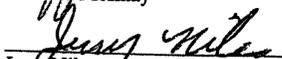
BE IT FURTHER RESOLVED, that a copy of this resolution be sent to Governor Scott McCallum, members of the State of Wisconsin Ways and Means Committee, Representative Sheryl Albers and Senator Dale Schultz.

INTRODUCED AND RECOMMENDED FOR ADOPTION THIS 17TH DAY OF JULY 2001.

FINANCE AND COMPUTER COMMITTEE


Herbert Carlson, Chairman


Clifford McInay


Jerry Niles

Adopted by the County Board of Supervisors of Juneau County
This 17th day of July 2001


County Clerk

RESOLUTION NO. 18-7-01

**OPPOSE ANY LEGISLATION ALLOWING A
 GRACE PERIOD FOR TAX COLLECTIONS**

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WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW, THEREFORE BE IT RESOLVED that the Kewaunee County Board of Supervisors duly assembled this 24th day of July, 2001, **Oppose** any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Bies, Senator Lasee and Governor McCallum

FINANCE COMMITTEE

Charles R. Wagner
Charles Hutter
Linda Sinkula
Karen Ann Steeter
Paul Junius

	Y E S	N O	A
Barbiaux, J.			
Fameree, F.			
Froelich, C.			
Hutter, C.			
Junio, P.			
Kinstetter, K.			
Koenig, L.			
Lazansky, N.			
Levy, P.			
Mayer, D.			
Novickis, G.			
Purdy, C.			
Quinlan, R.			
Shillin, K.			
Sinkula, L.			
Wagner, C.			
Weidner, R.			
Wochos, L.			
Zima, M.			

CERTIFICATION
 STATE OF WISCONSIN
 COUNTY OF KEWAUNEE

I, Linda J. Teske, County Clerk in and for Kewaunee County, do hereby certify that the above is a true and correct copy of the Resolution adopted by the Kewaunee County Board of Supervisors in regular monthly session, July 24, 2001

Linda J. Teske
 Linda J. Teske, County Clerk



RESOLUTION # 74-7/01

TO: HONORABLE MEMBERS OF THE LA CROSSE COUNTY BOARD OF SUPERVISORS

ITEM #:

BOARD ACTION

Adopted:
For: UNANIMOUS
Against: _____
Abs/Excd: 4
Vote Req: _____
Other Action: _____

RE: GRACE PERIOD FOR PAYMENT OF PROPERTY TAX

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals; and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues; and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments; and

WHEREAS, WCTA would like to maintain uniformity in tax collections; and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands; and

WHEREAS, after a lengthy discussion, the WCTA cast a unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED, that the La Crosse County Board of Supervisors duly assembled this 19th day of July, 2001, **oppose** any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED, that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Michael D. Huebsch, Senator Mark Meyer and Governor Scott McCallum, and Representative Jennifer Shilling.

FISCAL NOTE:

Date: 7-12-01

Date: July 12, 2001

**FINANCE & PERSONNEL
COMMITTEE**

Paul Geary
Bob
Barbara Hamm
Donna Hanson
Donald Biaga
Jan

**ADMINISTRATIVE/LEGISLATIVE
COMMITTEE**

Don Meyer
Paul
Paul Nelson
Tim
TEL

Approved _____ Not Approved _____
A/C: PT 7/5
F/D: BT 7/9

Requested By: Donna Hanson
Date Requested: June 19, 2001
Drafted By: Patrick J. Thompson

Adopted by the La Crosse County Board This 19 Day of July, 2001

STATE OF WISCONSIN
COUNTY OF LA CROSSE

I, Marion I. Naegle, County Clerk of La Crosse County do hereby certify that the attached document is a true and correct copy of the original resolution required by law to be in my custody and which was adopted by the County Board of Supervisors of La Crosse County at a meeting held on the 19th day of July, 2001.

Marion I. Naegle
Marion I. Naegle, La Crosse County Clerk

RESOLUTION No. 00-01-052

Kathy Brandt
Marinette County Clerk
1926 Hall Avenue
Marinette, WI 54143-1717

A RESOLUTION TO OPPOSE ALL LEGISLATION ALLOWING A GRACE PERIOD FOR LATE PAYMENT OF PROPERTY TAXES

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED, that the Marinette County Board of Supervisors duly assembled this 24th day of July 2001 **OPPOSE** any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representatives John Gard and Lorraine Seratti, and Senators Dave Hansen and Roger Breske.

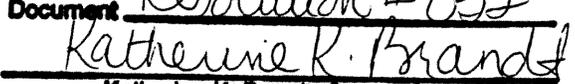
Passed this 24th day of July 2001, by the Marinette County Board of Supervisors.


Mark Anderson, County Board Chair


Katherine K. Brandt, County Clerk

State of Wisconsin) ss.
County of Marinette)

I, Katherine K. Brandt, Marinette County Clerk, do hereby certify that the foregoing document is a true and correct copy as adopted by the Marinette County Board of Supervisors on 7/24/01.

Document Resolution # 052

Katherine K. Brandt, County Clerk
Marinette, Wisconsin

RESOLUTION # 59 - 01

TO: The Hon. Chairperson and Members of the Oconto County Board of Supervisors
RE: Opposing Legislation Allowing Tax Payment Grace Period

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

THEREFORE BE IT RESOLVED THAT, the Oconto County Board of Supervisors duly assembled this 19th day of July 2001, oppose any legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED THAT, a copy of this resolution be sent to Governor Scott McCallum, chairperson of the State of Wisconsin Ways and Means Committee Representative, Michael Lehman, and the six legislators representing Oconto County.

Submitted this 19th day of July, 2001

BY: PERSONNEL & WAGES COMMITTEE

Gerald Beekman Doug Dorow
Chairperson Gerald Beekman Doug Dorow
Harold Mork William Popp
Harold Mork William Popp
Melissa Wellens
Melissa Wellens

Reviewed by Corporation Counsel:
Rm 7/12/2001
Initials of Date Reviewed
Corp. Counsel

Vote:
Ayes: 30 Nays: 0 Absent: 1

STATE OF WISCONSIN }
County Oconto }
I, Rose Steelmacher
do hereby certify that
the above is a true and correct copy of the original
now on file in the office of the County Clerk and that
it was adopted by the Oconto County Board of Supervisors
on this date.

Date: 7-19-01 Rose Steelmacher
(Seal) County Clerk

HAROLD C. DOBBERPUHL
OZAUKEE COUNTY CLERK
ADMINISTRATION CENTER - P.O. BOX 994
PORT WASHINGTON, WIS. 53074-0994

RESOLUTION NO. 01-37

PROPERTY TAX GRACE PERIOD
PAYMENT PROPOSALS

Responded 8/23

WHEREAS, over the years, the Wisconsin County Treasurers' Association (W.C.T.A.) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing and lost revenues if there are grace period changes, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments owed them; and

WHEREAS, W.C.T.A. would like to maintain uniformity in tax collections; and

WHEREAS, the County Treasurers make every effort to inform the taxpayers, through various mediums, regarding payment deadlines; and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, members of the W.C.T.A. cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW, THEREFORE, BE IT RESOLVED that the Ozaukee County Board of Supervisors opposes any legislation allowing a grace period and strongly recommends that the current law remain unchanged; and

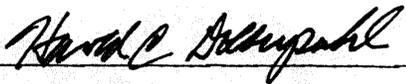
FURTHER RESOLVED, that a copy of this resolution be sent to the Governor, members of Assembly Ways and Means Committee and all Representatives and Senators representing Ozaukee County.

Dated at Port Washington, Wisconsin, this 1st day of August, 2001.

TO WHOM IT MAY CONCERN:

I, Harold C. Dobberpuhl, County Clerk for Ozaukee County, Wisconsin, hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Ozaukee County Board of Supervisors on August 1, 2001.

(S E A L)



Harold C. Dobberpuhl
County Clerk

s/ Bernadyne Pape

Bernadyne Pape

Gustav W. Wirth, Jr.

s/ Warren R. Stumpe

Warren R. Stumpe

Glenn F. Stumpf

s/ Katherine L. Smith

Katherine L. Smith

LEGISLATIVE COMMITTEE



file w/ bill

LYNN NEECK • PRICE COUNTY TREASURER 126 CHERRY ST • PHILLIPS, WI 54555 • (715)339-2615
Fax (715)339-3089
Email cotreas@co.price.wi.us
Website www.co.price.wi.us

Rep. Michael Lehman
1317 Honeysuckle Rd
Hartford, WI 53027

6/20/01

Dear Representative Lehman:

Please find enclosed Resolution #5953 Opposing any Grace Period for payment of Property Tax passed unanimously by Price County full County Board on June 19, 2001.

Thank you,

Lynn Neeck

Lynn Neeck
Price County Treasurer

5953

**A RESOLUTION OPPOSING GRACE PERIOD FOR PAYMENT OF
PROPERTY TAX**

WHEREAS, over the years the Wisconsin County Treasurer Association (WCTA) has strongly opposed various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, WCTA would like to maintain uniformity in tax collections and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines, and

WHEREAS, the passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

NOW THEREFORE BE IT RESOLVED THAT THE PRICE COUNTY BOARD OF SUPERVISORS duly assembled this 19th day of June, 2001, oppose and legislation allowing a grace period and strongly recommends the current law remains as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Michael Lehman, Chair, Representative Marty Reynolds, Senator Russ Decker, Governor Scott Mc Callum, and Wisconsin Counties Association.

Respectfully submitted:

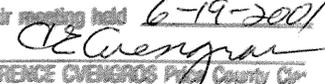


Daniel Racette, Chairman
Price County Board of Supervisors

STATE OF WISCONSIN
COUNTY OF PRICE }

I, CLARENCE CVENGROS, Price
County Clerk, DO HEREBY CERTIFY that the
foregoing is a true and correct copy of

Res. 5953
adopted by the County Board of Supervisors,
at their meeting held 6-19-2001



CLARENCE CVENGROS Price County Clerk

OFFICE OF THE RACINE COUNTY CLERK

Joan C. Rennert

730 Wisconsin Avenue, Racine, Wisconsin 53403

E-mail Joanr@Racineco.com

Phone 262-636-3121

Fax 262-636-3491

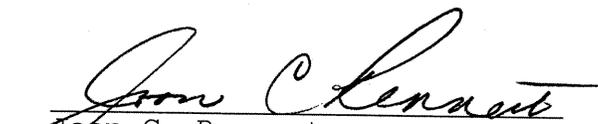
July 25, 2001

Honorable Michael Lehman
State Assembly
P.O. BOX 8953
Madison WI 53708-8953

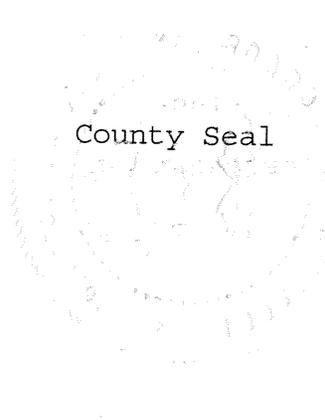
Dear Mr. Lehman

I, Joan C. Rennert, County Clerk in and for the County of Racine, State of Wisconsin, do hereby certify that the attached is a true and correct copy of Resolution No. 2001-41 adopted by the Racine County Board of Supervisors on July 24, 2001.

The Racine County Board of Supervisors respectfully requests your written response stating your views on the attached resolution.


Joan C. Rennert
Racine County Clerk

County Seal



3

July 10, 2001

RESOLUTION NO. 2001-41

RESOLUTION BY THE FINANCE COMMITTEE OPPOSING LEGISLATION WHICH
WOULD ALLOW A GRACE PERIOD FOR PAYMENT OF PROPERTY TAXES

To the Honorable Members of the Racine County Board of Supervisors:

WHEREAS, over the years, the Wisconsin County Treasurers Association (WCTA) has strongly opposed various proposals which would allow a grace period for the payment of property taxes; and

WHEREAS, there will be additional costs related to changes to computer programming, additional staffing, and lost revenues if these proposals are implemented; and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments; and

WHEREAS, WCTA would like to maintain uniformity in tax collections; and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands; and

WHEREAS, after a lengthy discussion, the WCTA cast a unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

NOW, THEREFORE, BE IT RESOLVED that the Racine County Board of Supervisors opposes any legislation allowing a grace period for the payment of property taxes and strongly recommends the current law remain as it is now.

BE IT FURTHER RESOLVED by the Racine County Board of Supervisors that the County Clerk is directed to send copies of this resolution to members of the State of Wisconsin Ways and Means Committee, Representatives Ladwig, Turner, Lehman, Gunderson, Starzyk, Stone and Senators Plache and Lazich and Governor Scott McCallum.

1 Resolution No. 2001-41

2 Page Two

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1st Reading

7/11/01

2nd Reading

7/24/01

BOARD ACTION

Adopted

yes

For

Against

Absent

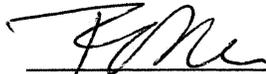
VOTE REQUIRED: Majority

Prepared by:
Corporation Counsel

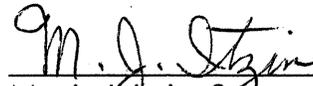
Respectfully submitted,

FINANCE COMMITTEE

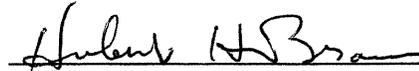
Q.A. Shakoor, II, Chairman



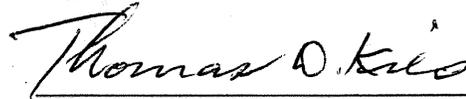
Robin J. Vos, Vice-Chairman



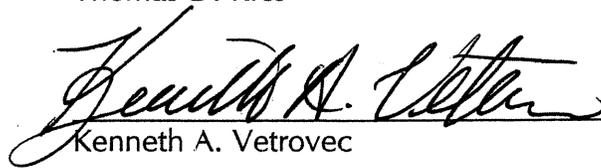
Martin J. Itzin, Secretary



Hubert H. Braun



Thomas D. Kies



Kenneth A. Vetovec

Joseph F. Karls

RESOLUTION NO. 01-7A-043

AGENDA NO. 12.F.(1)

RESOLUTION
ROCK COUNTY BOARD OF SUPERVISORS

Finance Committee
INITIATED BY

Wisconsin County Treasurers Assn
DRAFTED BY

Finance Committee
SUBMITTED BY



June 26, 2001
DATE DRAFTED

TITLE

OPPOSING PROPOSED STATE LEGISLATION WHICH WOULD
ESTABLISH A GRACE PERIOD FOR THE PAYMENT OF PROPERTY TAXES

1 WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has
2 strongly opposed various grace period proposals; and,
3
4 WHEREAS, 2001 Assembly Bill 335 would establish a grace period of three (3) business
5 days following January 31 to make a property tax payment; and,
6
7 WHEREAS, there will be additional costs to implement changes to computer
8 programming, additional staffing and lost revenues; and,
9
10 WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and,
11
12 WHEREAS, currently there are no grace periods granted by the State of Wisconsin for
13 any tax payments; and,
14
15 WHEREAS, WCTA would like to maintain uniformity in tax collections; and,
16
17 WHEREAS, the County Treasurers make every effort to inform the taxpayers through
18 various mediums of payment deadlines; and,
19
20 WHEREAS, passage of any grace period legislation serves only a few and penalizes
21 thousands; and,
22
23 WHEREAS, after a lengthy discussion, the WCTA cast a unanimous vote to oppose all
24 legislation allowing a grace period for late payment of property taxes.
25
26 NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly
27 assembled this 12th day of July, 2001 does hereby oppose any legislation
28 allowing a grace period and strongly recommends that current law remain as it is
29 now.
30
31 BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the
32 State of Wisconsin Ways and Means Committee, Governor Scott McCallum, Senator
33 Judith Robson and Representatives Wayne Wood and Dan Schooff, and to the Wisconsin
34 Counties Association (WCA).

Respectfully submitted,

FINANCE COMMITTEE

Lynnette Kepplinger
Lynnette Kepplinger, Chair

Kenneth A. Johnson
Kenneth Johnson, Vice Chair

ABSENT
Scott Feldt

Mary Mawhinney
Mary Mawhinney

Ronald Winters
Ronald Winters

01-7A-043

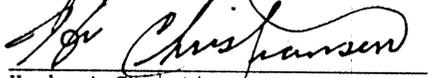
OPPOSING PROPOSED STATE LEGISLATION WHICH WOULD ESTABLISH A GRACE PERIOD
FOR THE PAYMENT OF PROPERTY TAXES
PAGE 2

COUNTY BOARD STAFF COMMITTEE

ABSENT
Terry G. Maybee, Chair


Richard Ott, vice Chair

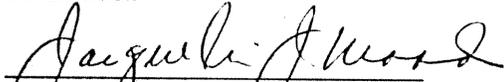

Betty Jo Bussie

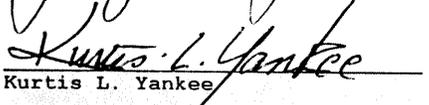

Herbert Christiansen


Floyd Kowal

ABSENT
Lewis Moliqie

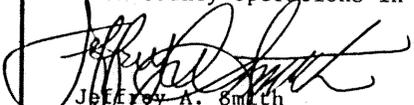
ABSENT
Edwin Nash


Jacquelin Wood


Kurtis L. Yankee

FISCAL NOTE:

This resolution addresses a legislative policy issue and has no fiscal impact on Rock County operations in and by itself.


Jeffrey A. Smith
Finance Director

LEGAL NOTE:

The County Board is authorized to take this action pursuant to sec. 59.51, Wis. Stats.


Thomas A. Schroeder
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.


Craig Knutson
County Administrator

STATE OF WISCONSIN)

) s.s.

COUNTY OF SAUK

BEVERLY J. MIELKE
SAUK COUNTY CLERK

I hereby certify that the attach

Sauk County Administration Building
505 Broadway, Room #144
BARABOO, WISCONSIN 53913

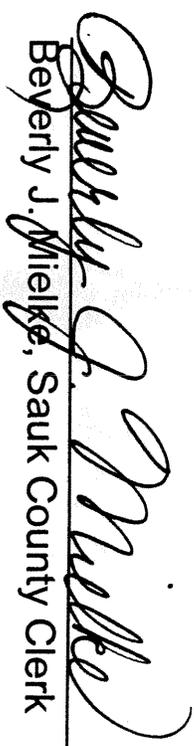
21 _____ is a true

and correct copy as passed by the Sauk County Board of Supervisors on

June 19 _____, 2001

(month/day) (year)

(SEAL)


Beverly J. Mielke, Sauk County Clerk

RESOLUTION NO. 37 - 01

Opposing Grace Periods for Payment of Real Estate Taxes

WHEREAS, there are no currently no grace periods granted by the State of Wisconsin for any tax payments; and,

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and,

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals; and,

WHEREAS, WCTA would like to maintain uniformity in tax collections; and,

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and,

WHEREAS, there exists the potential for additional costs to implement changes to computer programming, additional staffing, and for lost revenues; and,

WHEREAS, passage of any grace period legislation serves only a few and penalizes the majority of the citizens of the State; and,

WHEREAS, after a lengthy discussion, the WCTA cast a unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes.

NOW, THEREFORE BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, declares its opposition to any legislation allowing a grace period for the payment of property taxes and strongly recommends the current law remains as it is now;

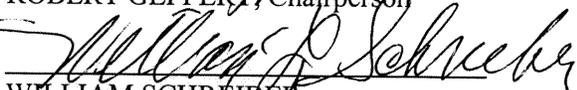
AND BE IT FURTHER RESOLVED that a copy of this Resolution be sent to members of the State of Wisconsin Ways & Means Committee, Governor Scott McCallum, Senator Dale W. Schultz, Senator Bob Welch, Representative Joan N. Wade, Representative Sheryl Albers and Representative Stephen Freese.

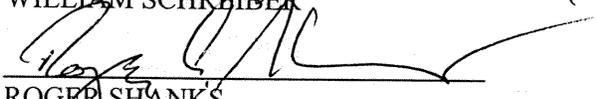
For consideration by the Sauk County Board of Supervisors on June 19, 2001.

Respectfully submitted:

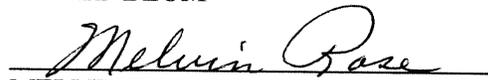
FINANCE COMMITTEE


ROBERT GEFFERT, Chairperson


WILLIAM SCHREIBER


ROGER SHANKS

EWALD BLUM


MELVIN ROSE

COPY

FISCAL NOTE: No Fiscal Impact. There is however, a potential for minor revenue fluctuations for lost interest income on funds not deposited in County accounts. This loss could be offset if interest is allowed on the late payments.

YRB



JOLENE M. CROWLEY
County Treasurer/Real Property Lister
West Square Building
505 Broadway, RM 146
Baraboo, WI 53913

Phone: 608-355-3276
Fax: (608)355-3292

May 8, 2001

RE: AB335 - Grace Period Bill

To Whom It May Concern:

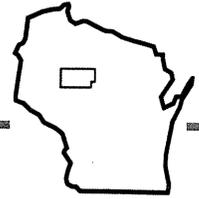
In Sauk County the 39 Municipalities collect the first installment of taxes. Some, 33 of 39 are on computer for collections. They only have current information available to them. This bill would cause them to verify with the County every payment received after the January 31st cutoff. This would not be just a matter of looking up a parcel payment history as there is a 5 year provision of timely payments and what if the person only owned the property for 3 years always paid on the installment plan and always timely but the former owner was late 4 or 5 years ago? I'm sure that if the word got out regarding this "grace period" everyone would like to take advantage of the three days. This would prolong the final postings. I foresee problems with timely settlement information to the 39 municipalities, local schools and vocational schools that need this money on time to avoid borrowing funds. This would cause undo hardship on this office as that is the time of the year that we are working to complete assessment rolls for the local assessors. This is a combined office with the Property Listers.

The program changes for this office would be costly and have not been budgeted. Our County is in the process of building a new jail and we have all been ordered to cut expenses. **This I would refer to as an unfunded mandate.** I had thought that the State wasn't going to do this anymore. We are all still reeling from the Lottery Credit.

The interest paid on delinquent taxes helps to support the operations of the county in general. Why should those owners that are consistent with prompt payment be punished by levy increases to cover those that are late with their payments?

If the State wants to make a grace period, perhaps the best way is to make the payment dates January 20th and July 20th. Then add the grace period of 10 days. In my opinion, when we are collecting taxes for the previous year and not in advance they should be payable upon receipt.


Jolene Crowley
Sauk County Treasurer



Office of Taylor County Board of Supervisors - Timothy C. Peterson, Chair • 715-748-1404

Marie Koerner, *County Board Office Administrator* • 715-748-1403

Linda Daniels, *County Board Secretary* • 715-748-1400

May 31, 2001

Representative Michael Lehman
Room 103 West, State Capitol
P.O. Box 8952
Madison, WI 53708

Dear Representative Lehman:

The Taylor County Board of Supervisors have adopted Resolution No. 44 at their May 25, 2001 Session.

We would sincerely appreciate your support on this very important issue.

Sincerely,

Timothy C. Peterson, Chair
Taylor County Board of Supervisors

TCP:mak

Enclosures

**A RESOLUTION OPPOSING AB335 GRACE PERIOD FOR PAYMENT OF
PROPERTY TAX**

WHEREAS, Taylor County does not have the computer capacity to retain five years of tax information on our system; and

WHEREAS, the cost to add additional memory would be an unfunded mandate; and

WHEREAS, giving each governing body the option to implement this bill creating different due dates would create inconsistencies to confuse State of Wisconsin taxpayers; and

WHEREAS, the cost to program a new late tax category that would not be delinquent, but late, and still charge interest and penalty would be an unfunded mandate; and

WHEREAS, County Treasurers' settlement due dates would not be changed; and

WHEREAS, the majority of taxpayers pay their property tax on time; and

WHEREAS, the State of Wisconsin income tax deadline does not have a grace period; and

WHEREAS, the United States of America income tax deadline does not have a grace period.

NOW THEREFORE BE IT RESOLVED THAT THE TAYLOR COUNTY BOARD OF SUPERVISORS duly assembled this 25th day of May, 2001, opposes AB335 and strongly recommends the current law remain as it is now.

BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Michael Lehman, Chair, Representative Marty Reynolds and Senator Russ Decker.

Respectfully submitted:



Timothy Peterson, Chair
Taylor County Board of Supervisors

Sandra Vold-Brudos
County Treasurer
Ext 5365
Rachel Hanson
Deputy Treasurer
Ext 5367
Annette Copus
Land Description Clerk
Ext 5366

Office of
VERNON COUNTY TREASURER

COURT HOUSE ANNEX
P.O. Box 49
Viroqua, WI 54665

E-Mail Address: vcotreas@frontiernet.net

Phone
(608) 637-5366
or
(608) 637-5367
FAX
(608) 637-5557

August 29, 2001

Representative Michael A Lehman
P.O. Box 8952
Madison, WI. 53708-8952

Dear Representative Lehman:

Enclosed please find a copy of a resolution that was passed at our County Board on Tuesday of this week.

We strongly oppose AB335 and would hope you take this into consideration on this bill.

Thank you for your time.

Sincerely,



Sandra Vold-Brudos
Vernon County Treasurer

Enclosure

CC: DuWayne Johnsrud
Mark Meyer

A RESOLUTION OPPOSING AB335 GRACE PERIOD FOR PAYMENT OF
PROPERTY TAX

Resolution # 2001-53

WHEREAS, Vernon County does not have the computer capacity to retain five years of tax information on our system; and

WHEREAS, the cost to add additional memory would be an unfunded mandate; and

WHEREAS, the cost to program the change required would be an unfunded mandate; and

WHEREAS, giving each governing body the option to implement this bill creating different due dates would create inconsistencies to confuse taxpayers; and

WHEREAS, County Treasurer's settlement dates have not been changed; and

WHEREAS, the majority of taxpayers pay their property taxes on time; and

WHEREAS, the State of Wisconsin income tax deadline does not have a grace period; and

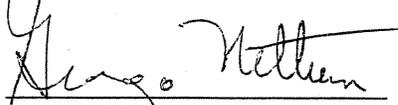
WHEREAS, the Federal Government income tax deadline does not have a grace period; and

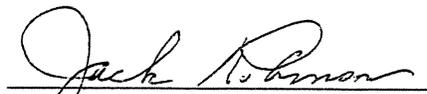
NOW THEREFORE BE IT RESOLVED THAT THE VERNON COUNTY BOARD OF SUPERVISORS oppose AB335 and strongly recommends the current law remain as it is.

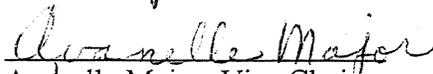
NOW BE IT FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representative Michael Lehman, Representative Johnsrud, and Senator Mark Meyer.

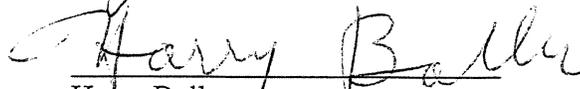
Dated: August 28, 2001

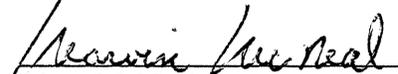
Submitted by Vernon County Finance Committee July 19, 2001


George Netrum, Chairman


Jack Robinson


Avanelle Major, Vice Chair


Harry Baller

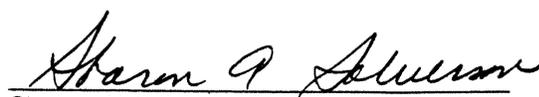

Marv McNeal

STATE OF WISCONSIN
COUNTY OF VERNON

I, Sharon A. Solverson, County Clerk of Vernon County do hereby certify that the attached document is a true and correct copy of the original resolution required by law to be in my custody and approved by the Vernon County Board of Supervisors at a meeting held August 28, 2001.

Dated: August 29, 2001

(seal)


Sharon A. Solverson, Vernon County Clerk

RESOLUTION No. 26-01

RESOLUTION OPPOSING AB335 GRACE PERIOD FOR PAYMENT OF PROPERTY TAX

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed Various grace period proposals, and

WHEREAS, there will be additional costs to implement changes to computer programming, additional Staffing, and lost revenues, and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner, and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any tax payments, and

WHEREAS, WCTA would like to maintain uniformity in tax collections, and

WHEREAS, the county treasurers make every effort to inform the taxpayers through various mediums of Payment deadlines and

WHEREAS, passage of any grace period legislation serves only a few and penalizes thousands, and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for late payment of property taxes,

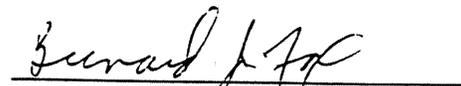
NOW THEREFORE BE IT RESOLVED that the Washburn County Board of Supervisors duly assembled this 19th day of June, 2001. Oppose any legislation allowing a grace period and strongly recommends the current law remains as it is now.

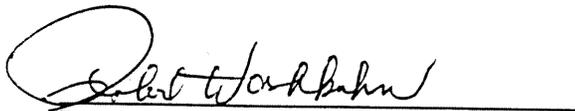
BE IF FURTHER RESOLVED that a copy of this resolution be sent to members of the State of Wisconsin Ways and Means Committee, Representatives Frank Boyle and Mary Hubler, Senator Robert Jauch, and Governor Scott McCallum.

Fiscal Impact 0

Recommended for Adoption this 19th day of June, 2001 by the Washburn County Finance Committee


Thomas J. Mackie, Chairman


Bernard J. Fox


Robert Washkuhn


Glenn Wisner


Michael Bobin

I, John L. Brown, as county clerk do hereby certify that the foregoing is a true and correct copy of the resolution adopted by the County of Washburn at the meeting held on June 19th, 2001


John L. Brown

Washington County

Marilyn H. Merten, County Clerk

432 E. Washington Street, P.O. Box 1986

West Bend, WI 53095-7986

Phone: (262) 335-4301 Metro: (414) 342-2929

FAX: (262) 335-4490

EMAIL: clkmarilyn@co.washington.wi.us

July 13, 2001

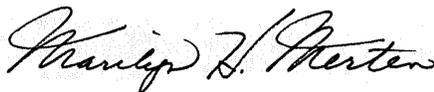
To: Governor Scott McCallum
Washington County Senators and Representatives
Ways and Means Committee
Wisconsin Counties Association

From: Washington County Board of Supervisors

Re: 2001 Resolution 23 – Opposition to Legislation Allowing a Grace Period for Payment of Property Taxes

Enclosed please find a copy of the resolution adopted by the Washington County Board of Supervisors on July 10, 2001. The Washington County Board of Supervisors opposes any legislation allowing a grace period and strongly recommends leaving the current law intact. Your support of Washington County's position would be greatly appreciated.

Sincerely,



Marilyn H. Merten
Washington County Clerk

MHM:imd
Enclosure

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WASHINGTON COUNTY, WISCONSIN

Date of enactment: _____
Date of publication: _____

2001 RESOLUTION 23

Opposition to Legislation Allowing a Grace Period for Payment of Property Taxes

WHEREAS, over the years the Wisconsin County Treasurers Association (WCTA) has strongly opposed various grace period proposals with regard to payment of property taxes; and

WHEREAS, the majority of taxpayers pay their property taxes in a timely manner; and

WHEREAS, there are no grace periods granted by the State of Wisconsin for any late tax payments; and

WHEREAS, the County Treasurers make every effort to inform the taxpayers through various mediums of payment deadlines; and

WHEREAS, passage of any grace period legislation serves only a few taxpayers and penalizes thousands; and

WHEREAS, WCTA would like to maintain uniformity in tax collections; and

WHEREAS, grace periods result in lost revenues and additional costs to implement changes to computer programming to accommodate grace periods; and

WHEREAS, after a lengthy discussion, the WCTA cast an unanimous vote to oppose all legislation allowing a grace period for the late payment of property taxes;

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Supervisors that the board opposes any legislation allowing a grace period and strongly recommends leaving the current law intact;

BE IT FURTHER RESOLVED that the Washington County Clerk is hereby directed to send a copy of this Resolution to Governor Scott McCallum of the State of Wisconsin, all members of the Ways and Means Committee, all Representatives and Senators representing Washington County and to the Resolutions Committee of the Wisconsin Counties Association (WCA).

1 APPROVED:

2 _____
3 Kimberly A. Nass

4 County Attorney

5 Dated 7/11/01

6
7 Considered 2/10/01

8 Adopted 7/10/01

9 Ayes 27 Noes 1 Absent 2

10 Voice Vote _____
11

12 (This Resolution requests the County Board oppose all legislation allowing a grace period for
13 late payment of property taxes and that the board strongly recommend that the current law re-
14 main as it is now. No funding is required.)

Introduced by members of the FINANCE
COMMITTEE as filed with the County Clerk.
with the County Clerk.

Donald H. Lieven, Chairperson

Legislative Representative

Tom Harnisch
P.O. Box 65
Neillsville, WI 54456
Phone: 715-743-7477

Legal Counsel

James JR Habeck
W 7725 State Highway 29
Shawano, WI 54166
Phone: 715-526-3157
FAX: 715-524-3917

Wisconsin Towns Association

RICHARD J. STADELMAN, EXECUTIVE DIRECTOR

W 7725 State Highway 29, Shawano, Wisconsin 54166-9313

Shawano Office

Ph: 715-526-3157

Fax: 715-524-3917

Madison Office

Ph: 608-256-0543

Fax: 608-256-3984

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52097 State Road 88
Alma, WI 54610
608-685-4590

Don Trettin, V. President
Route 10, Box 293
Hayward, WI 54843
715-634-4554

Clifford Bowden, Secretary
4678 County Road E South
Pittsville, WI 54466
715-884-2155

DIRECTORS

Stanley Anderson
403 240th Avenue
Cumberland, WI 54829
715-822-8521

Mildred Beier
W7827 County Road E
Beaver Dam, WI 53916
414-885-4158

Norman Faber
Route 2, Box 232A
Richland Center, WI 53581
608-585-2804

LaVerne Grunwald
N493 County Road D
Fremont, WI 54940
414-667-4705

Terrence Mc Mahon
18114 52nd Road
Union Grove, WI 53182
414-878-2981

Maurice Morgan
W12162 Olden Road
Ripon, WI 54971
414-748-6286

Clarence Natzke
W14889 HWY 45
Tigerton, WI 54486
715-535-2769

Marvin Samson
W4638 County Road B
Black Creek, WI 54106
414-984-3188

Robert Thomas
2751 County Road BB
Dodgeville, WI 53533
608-935-5446

To: Members of Assembly Ways and Means Committee
From: Rick Stadelman, Executive Director
Re: AB 335 relating to late installment payments of property taxes
Date: May 9, 2001

Wisconsin Towns Association has not taken a formal position by Board of Directors action on AB 335 to this date. I would like to express support for the fact that AB 335 as drafted leaves the provisions accepting late payments of the first installment of property taxes optional for each municipality, however there are some issues that need to be identified in relation to the provisions for determining if the property taxpayer has been timely within the previous five years. We do not believe that local treasurers are currently required to keep track of the date of payment of each property taxpayer. Therefore it may be complicating the responsibility of the local treasurer by requiring such dates be kept. In addition, the tax roll once the settlement is completed in February turns over the tax roll to the county treasurer. Therefore the local treasurer would not have the records to determine the payment history of the previous five years from records in the local treasurer's possession.

Wisconsin Towns Association is willing to work with the author of AB 335 and the committee to insure that a bill can be fashioned that makes the intent of this proposal workable for local treasurers.