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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON****From:**

Alissa Van Eperen, Finance Director/Treasurer

**Meeting Date:**April 28, 2026

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**Title:**Personal Property Tax Clean-up

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**Recommended Action:**Motion to approve the clean-up and closure of outstanding prior-year personal property.

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**Issue:**None.

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**Background and Additional Information:**

In 2024, the State of Wisconsin repealed the personal property tax under Act 12, eliminating the tax on business personal property and the requirement to file the Statement of Personal Property (Form PA-003). Previously, municipalities could charge back refunded or rescinded personal property taxes to other taxing jurisdictions if specific criteria were met (bankruptcy, cessation of operations, etc.).

Upon hire in December 2024, I reviewed outstanding personal property and found that prior Clerk/Treasurers had not actively collected personal property or filed all eligible chargebacks, resulting in a higher number of outstanding accounts. As the deadline to file these chargebacks has passed, these accounts are considered uncollectible.

After excluding the uncollectible, 23 bills remained that could potentially be collected, dating back as far as 2019. I began collection efforts with an initial letter on February 26, 2025, followed by bi-monthly letters. Given the lack of consistent prior collection efforts, it did not seem reasonable to pursue multiple years of accrued interest; therefore, interest calculations were restarted.

- 23 unpaid bills
  - 4 deemed uncollectible due to business fire losses
  - 7 collected and paid
  - 12 still outstanding

After more than a year of collection efforts, and given that these items were not recorded as receivables, no formal write-off is required. However, I believe recent reasonable collection efforts have been made, and further collection is unlikely and no longer cost-effective to pursue when considering ongoing administrative and mailing expenses. Clean-up efforts will include having the County clear any remaining balances from the Ascent software, which totals about \$768 (principal).

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**Budget Impacts:**None – outstanding accounts were never set up as receivables.

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**Attachments:**

- None.