

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Res. No. 154 – 21- 22 authorizing the appropriate City officials to remove certain 2020 Tax Roll uncollected delinquent personal property taxes from the City of Sheboygan's general ledger.

REPORT PREPARED BY: Deputy Finance Director Jessica Huss

REPORT DATE: March 10, 2022

MEETING DATE: March 14, 2022

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: N/A

STATUTORY REFERENCE:

Wisconsin Statutes: N/A
Municipal Code: N/A

BACKGROUND / ANALYSIS:

When personal property taxes are not paid by the end of January, the City of Sheboygan pays the other taxing jurisdictions their portion of the tax, and assumes full liability for collecting it. Delinquent personal property taxes are cleared from the City's tax rolls after it is determined it is unlikely to be paid. At this time, it is appropriate to write off the outstanding debt and request a charge back from the taxing jurisdictions for the uncollected tax.

STAFF COMMENTS:

The businesses included on the listing attached to Res. No. 154-21-22 are now closed or inactive. The total amount requested to be written off is \$7,745.08.

ACTION REQUESTED:

Motion to recommend the Common Council adopt Res. No. 154 – 21 – 22 to write off certain 2020 Personal Property Tax payments and request a chargeback from the taxing jurisdictions.

ATTACHMENTS:

- I. Res. No. 154 – 21 - 22