

**CITY OF WAUKESHA****Administration**

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Committee: Finance Committee	Date: 8/8/2017
Common Council Item Number: 17-1126	Date: 8/15/2017
Submitted By: Gina Kozlik, Clerk Treasurer	City Administrator Approval: Kevin M. Lahner KML
Finance Department Review: Rich Abbott RLA	City Attorney's Office Review: Brian Running BER
Subject: Review and approve the Intergovernmental Agreement with Waukesha County regarding Settlement of Certain Unpaid Special Assessments and Special Charges and authorize the Mayor to sign the contract after final approval of revisions by the City Attorney's office.	

Details:

Waukesha County has presented all its municipalities with this Agreement to continue collection after settlement of unpaid, delinquent special assessments and charges that get rolled onto the tax bills. The Agreement sets limits on the amount of special assessments per parcel to less than \$50,000 and less than \$25,000 on special charges. Since the County makes the City whole on the unpaid remaining specials and continues with collections of these specials at settlement, they are seeking some limits to what we turn over to reduce their liability on excessive amounts.

For reference, at settlement of the 2015 tax roll we forwarded special assessments that remained unpaid in the total amount of \$41,446; none coming anywhere near the per parcel limit. The 2016 tax roll consists of a total of \$1,202,015 in Specials -- \$952,783 of those are delinquent water bills. There are three potential larger Water Utility customers that, if unpaid, could be over the per parcel limit. None of the three have been delinquent in the past (Waukesha Memorial, Lifeway, Ventura Foods). In the event those were to go unpaid and be rolled onto a tax bill and still unpaid at time of settlement, the County would still retain collection of the account for us, but would not make us whole until time of payment by the taxpayer.

Options & Alternatives: None**Financial Remarks:**

No financial impact or loss of collectibles. Additionally, no cost to enter into the Agreement. If the City does have an unpaid special over the limit amount remaining due at settlement, the County would still pursue collection for us. They would just not make us whole at time of settlement.

Executive Recommendation: Recommend approving the Agreement with Waukesha County and approve the contract.