CITY OF STOUGHTON
FINANCE DEPARTMENT
207 South Forrest Street, Stoughton, WI. 53589

(608) 873-6677 www.ci.stoughton.wi.us

DATE: March 23, 2021

TO: Finance Committee/Common Council

FROM: Lisa Aide, Treasurer

RE: Delinquent Personal Property

The attached Personal Property bills are all delinquencies from 2019. They are all out of business and have proven to be uncollectable. The 2019 bills have been charged back to the other taxing jurisdictions (County, School District and MATC) and $464.10 was recouped. By State Statute you can only go back 1 prior year and charge back the taxing jurisdictions and the criteria is the business has to be bankrupt, out of business or moved out of the City limits. I am requesting that the amount of $253.51, which is the cities portion of the 2019 bills, be written off in full for the businesses that have proved to be closed and uncollectable.

CITY OF STOUGHTON, 207 S FORREST ST., STOUGHTON WI 53589

RESOLUTION OF THE FINANCE COMMITTEE

Authorizing and directing the proper city official(s) write off the 2019 Delinquent Personal Property tax bills that have proven to be uncollectable for a total amount of $253.51.

Committee Action: Finance Committee approved

Fiscal Impact: $253.51

File Number:	R - - 20	**Date Introduced:**	April 13, 2021

WHEREAS, the 2019 Personal Property tax bills have proven to be uncollectable and

WHEREAS, the amounts paid to the County, Stoughton Area School District and MATC have been charged back to those jurisdictions and payment has been received from them for the 2019 bills in the amount of $464.10 and

WHEREAS, your Finance Committee met on March 23, 2021 to consider writing off unpaid Personal Property tax amounts due to the City of Stoughton and recommends that the amount of $253.51 be written off as uncollectable for the following Businesses:

Business	Year	Amount	Reason
51 South	2019	$75.45	Closed/Uncollectable
Insty Cash	2019	$27.16	Closed/Uncollectable
Mary's Fine Antiques	2019	$22.64	Closed/Uncollectable
Mavid's Pet Spa & Salon	2019	$82.99	Closed/Uncollectable
Viking Leather LLC	2019	$45.27	Closed/Uncollectable

BE IT RESOLVED by the Common Council of the City of Stoughton that the proper city official(s) be hereby directed and authorized to write off the above delinquent Personal Property in the amount of $253.51 as recommended.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____

Tim Swadley, Mayor Date

Council Action: _____ ☐ **Override** **Vote** _____