

**VILLAGE OF HARRISON
BOARD MEETING MINUTES
11/21/2017**

A special meeting of the Village of Harrison was called to order on Tuesday, November 21, 2017 at 7:00pm in the Harrison Municipal Building. After the Pledge of Allegiance was recited, roll call was taken.

Board present: President Jim Salm, Trustees Buddy Lisowe, Kevin Hietpas, Dave La Shay, and Tammy Nelson
Board excused: Trustees Joe Sprangers and Tyler Moore
Staff present: Village Manager Travis Parish, Clerk Jennifer Weyenberg, Treasurer JoAnn Ashauer and Planner Mark Mommaerts

Discuss Village Tax Bill

Village Manager Travis Parish informed the board that the Wisconsin Department of Revenue (DOR) stands by its decision that two separate tax rolls must be printed- one for the Town and one for the Village. The DOR determined that sec. 66.0235 (13)(aa) does not apply in this instance because of the one parcel remaining still coded to the Town. Village staff responded to the DOR's email and listed the following concerns:

- While town territory may exist, there is no town staff, and that means there is neither a town treasurer to collect taxes nor a town clerk to certify the roll.
- There is no town government to issue a bond covering the collection of taxes.
- There is no town board to renew the terms of the treasurer and clerk.
- There are no town electors to adopt a budget.

T. Parish then shared 4 options with the village board for how the village could move forward:

1. State and Calumet Co. agree to merge tax bills into one.
2. Approve a resolution stating the village is the successor to the town.
3. No town tax levy. In this case, the village would lose approximately \$151,000 in uncollectable taxes.
4. Village issues its own tax bills to previous town residents.

Village Clerk Jennifer Weyenberg added that having the village issue its own tax bills would be problematic for any person paying with an escrow check because the check can't be split between the village's office and then the county's office.

There was no action taken on this agenda item. It was for informational purposes only. Staff will update the board with new information as it becomes available.

There being no other business, a motion was made by Trustee Lisowe and a second by Trustee Nelson to adjourn at 7:32pm. Motion carried 5-0.

Jennifer Weyenberg, Village Clerk
Dated November 21, 2017
Approved November 28, 2017