BROWN COUNTY INTERGOVERNMENTAL 2026-2027 PROPERTY TAX BILL AGREEMENT (TAX BILL PREPARATION, MAILING AND COLLECTION)

This Agreement is entered into by and between **the County of Brown ("County")**, a body corporate as that term is used in Wis. Stat. § 59.01, and the **Village of Allouez ("Municipality")**. This Agreement is made pursuant to Wis. Stat. § 66.0301, which allows a Wisconsin County to enter into Intergovernmental Agreements with other Wisconsin Municipalities.

Municipality desires for County to **prepare**, **mail** and **collect** its **Real Property Tax Bills** on its behalf, and the County agrees to perform said Services, pursuant to the terms and conditions specified below.

1. The term of this Agreement is from the date the last signature on this Agreement is obtained through February 28 of 2027.

2. Municipality's Clerk shall provide all **approved** 2026 tax rates to the Brown County Treasurer's Office by November 30, 2026.

3. County, via the Brown County Treasurer, shall prepare appropriate tax bills, specifying the first installment payment, second installment payment and/or full payment of Real Property Taxes along with Special Charges and Special Assessments to be due on or before January 31, 2027. Tax bill preparation includes providing forms, printing, folding, sealing, and presorting the tax bills.

4. **County Treasurer shall provide First Installment Property Tax Collection Services** of Real Property Taxes (including Special Charges and Special Assessments). The **County Treasurer shall collect Second Installment and Delinquent Real Property Taxes** per Wis. Stat. Sec. 74.11(6)(b).

5. County, via the Brown County Treasurer, shall deposit tax collections in Municipality's specified bank account on or about 01-08-2027, 02-08-2027 and 02-15-2027. Municipality shall have full control of said bank account.

6. On or before January 15, 2027. Municipality shall settle with County for all collections received by County *prior to* January 1, 2027~~,~~ including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, and Municipality shall pay all taxing districts their proportionate share of levies collected per Wis. Stats. § 74.23.

7. On or before February 20, 2027, Municipality shall settle with County for all collections received by County *on or after* January 1, 2027, and *on or before* February 5, 2027, including collections for Special Assessments, Special Charges, and Special Taxes, and for General Property Taxes, and Municipality shall pay all taxing districts their proportionate share of levies collected per Wis. Stats. § 74.25.

8. If changes in state law occur during the course of this Agreement which substantially affect the obligations of the County or Municipality under this Agreement, such as a change to Property Tax Preparation and/or Billing requirements, then either County or Municipality may elect to terminate this Agreement by providing the other with thirty days prior written notice on or before October 2, 2026. Any material violation of the terms and conditions of this Agreement shall be grounds for termination upon ninety days written notice.

9. County shall mail tax bills to taxpayers on behalf of Municipality, and County shall invoice Municipality for actual postage costs incurred due to mailing tax bills to taxpayers.

10. Municipality Payment to County for all services noted: **$1.75 per Property Tax Bill prepared and mailed, plus Actual Postage Costs incurred**, to be paid by Municipality to County on or before January 11, 2027.

By signing below, the parties and the Brown County Treasurer affirm and acknowledge that they have read and understand this Agreement, that they shall be bound by the terms and conditions of this Agreement, and that they have authority to enter into this Agreement on behalf of their respective Town, Village, County or Office.

Village of Allouez	**County of Brown**	**Brown County Treasurer's Office**
Name of Municipality	Name of County	Name of County Department
	Troy Streckenbach	**Raymond Suennen**
Printed Name of Individual Signing on Behalf of Municipality	Name of Individual Signing on Behalf of County	Name of Individual Signing on Behalf of County Department
	Brown County Executive	**Brown County Treasurer**
Printed Title of Individual Signing on Behalf of Municipality	Title of Individual Signing on Behalf of County	Title of Individual Signing on Behalf of County Department
X	**X**	**X**
Signature of Individual Signing on Behalf of Municipality	Signature of Individual Signing on Behalf of County	Signature of Individual Signing on Behalf of County Department
Date Signed	Date Signed	Date Signed
	(920) 448-4001	**(920) 448-6321**
Phone Number	Phone Number	Phone Number