

**INTEROFFICE COMMUNICATION
COUNTY OF MILWAUKEE**

DATE: February 11, 2016

TO: Theo Lipscomb Sr., Chairman,
Milwaukee County Board of Supervisors

FROM: Supervisor Patricia Jursik

SUBJECT: Approval of the waiver of the County interest penalty for late payment of property taxes on behalf of a property owner in the military.

I request that you refer this matter to the Committee on Judiciary, Safety and General Services for consideration. As the amounts involved are less than \$10,000, Committee approval would be final. Section 1.11(c)(3)(2)(b), MCGO.

USAF Captain Roehrborn is a resident and property owner in the 8th supervisory district. While she was serving in the military, the property tax bill was sent to her parents. Apparently, the bill was not paid in a timely manner. Once it was brought to the attention of the Captain, it was promptly paid. However, a late payment penalty of 0.5% is imposed by county ordinance (section 6.06(1) MCGO). In addition, state statute imposes an interest charge of 1% per month (section 74.47(1), Wis. Stats.). For the Captain, the penalty amount is \$155.91 and the interest charge through December is \$311.82, for a total of \$467.73.

I have discussed this with Corporation Counsel. In their opinion, the County has the authority to waive the county-imposed penalty, but does not have the authority to waive the state-imposed interest charge.

The Committee has the final authority to address claims and the waiver of claims of less than \$10,000.

In recognition of the Captain's service to our country, I request that the Committee approve the waiver of the County interest penalty of \$155.91.

cc: Kelly Bablitch
Erica Hayden
Shanin Brown