

**INTEROFFICE COMMUNICATION  
COUNTY OF MILWAUKEE**

**DATE:** May 1, 2017

**TO:** Supervisor Theodore Lipscomb Sr., Chairman, County Board of Supervisors  
Milwaukee County Board of Supervisors

**FROM:** Supervisor Anthony Staskunas

**SUBJECT:** Approval of the waiver of the penalty for late payment of property taxes as part of a settlement for full payment of the outstanding property taxes of a commercial property located at 11401 West National Avenue in West Allis

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 per Section 1.11(c)(4)(2)(b), Milwaukee County General Ordinances (MCGO).

Mr. Gilbert Frenn and Ms. Jamie Frenn are the owners of a commercial property located at 11401 West National Avenue in West Allis operating as Gilbert Frenn Photography. According to the Treasurer, outstanding property taxes, including interest and penalty, are owed in the amount of \$75,077.24 as of May 1, 2017. The amount is valid through May 31, 2017, and is broken out as follows:

<u>Item</u>	<u>Amount</u>
Principal	\$45,401.70
Interest (accrues at 1% per month)	\$19,783.70
Penalty (accrues at 0.5% per month)	<u>\$ 9,891.84</u>
Total:	\$75,077.24

Mr. Frenn is prepared to make a *full* payment toward the outstanding amount, but is seeking relief from the county-imposed penalty portion that accrues at 0.5% per month. State required interest charges of 1% per month, per §74.47(1) Wis. Stats, would still be collected and retained by the County. The late payment penalty of 0.5% is imposed by county ordinance (Section 6.06(1) MCGO).

The County may waive the county-imposed penalty, but does not have the authority to waive the state-imposed interest charge. The Committee on Judiciary, Safety, and General Services has the final authority to address claims and the waiver of claims of less than \$10,000. The

Office of Corporation Counsel acknowledges the Committee has the authority to grant the waiver consistent with the law and past practice.

It is in the best interest of Milwaukee County taxpayers that these delinquent property taxes be paid in full. Partial payments may stave off foreclosure proceedings, but the County would still be responsible for administering the outstanding amount. I support an agreement that would waive \$4,946 of the penalty charges, or 50% of the current amount, if Mr. Frenn pays the remainder of the total outstanding charges within 60 days of approval by the Committee.

I respectfully request that the Committee on Judiciary, Safety and General Services approve a waiver of \$4,946 of the County-imposed penalty related to the outstanding property taxes owed to the Milwaukee County Treasurer for the property located at 11401 West National Avenue if the total remaining balance is paid within 60 days of approval by the Committee.

cc: Kelly Bablitch, Chief of Staff, County Board  
Erica Hayden, Research Analyst, Office of the Comptroller  
Shanin Brown, Committee Coordinator, County Clerk