

Legal Memorandum

To: Economic Development Commission

Cc: Stephen F. Matty – City Attorney and
Jason Gilman – Director of Planning & Economic Development

From: Brenda Buddenhagen – Paralegal

Date: March 15, 2016

Re: Application for a Small Business Development Loan by
Evergreen Child Care (Legistar No. 16-0285)

The Economic Development Commission Agenda for March 24, 2016 includes an item for consideration for a small business development loan by Evergreen Child Care and Katelyn Pendleton.

Please be advised that Katelyn Pendleton is currently delinquent on her payment of personal property taxes for two businesses, Evergreen Infant Care and Pumpk Cloth. Attached are copies of the original tax bills mailed the second week of December, 2015. Collection for both of these bills was turned over the Legal Department. Letters were mailed in February, but no payment has been made on either account. The total amount due at this time is \$105.59. This amount includes statutory interest and penalty charges which will increase the first of each month until paid in full.

It does not appear that there is any statement included on the small business development loan application relating to debt owed to the City. Pursuant to Municipal Code Section 2-292 *"No permits, licenses, leases or other franchises shall be granted by the City or by any City officer, board, department, or employee, to any person who owes the City any money or debt..."*

Therefore, it is recommendation of the Legal Department that all loan application processes be updated to require an affirmative representation from the applicant that no debt is owed by the applicant or an affiliated entity, as well as an administration process to verify the veracity of such representations.

STATE OF WISCONSIN
 CITY OF LA CROSSE
 LA CROSSE COUNTY



PERSONAL PROPERTY TAX BILL FOR 2015

BILL NO. 17485

TAX ACCOUNT NUMBER: 17-60214-51
 JURISDICTION CODE: 5863

IMPORTANT: Correspondence should refer to tax account number. See enclosed form for important information. Be sure this description covers your property. This description is for tax bill only and may not be a legal description.

c36**s16249*****AUTO**5-DIGIT 54601
 KATELYN PENDLETON
 EVERGREEN INFANT CARE
 1229 16TH ST S
 LA CROSSE, WI 54601-5726

1229 16TH ST S



*****Our office will be closed on December 24, 25, 31, 2015 and January 1, 2016*****

Assessed Value Land 0	Ass'd Value Improvements 1,320	Total Assessed Value 1,320	Ave. Assmt. Ratio 0.9372	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit) 0.029127370																																																																																				
Est. Fair Mkt. Land 0	Est. Fair Mkt. Improvements 1,410	Total Est. Fair Mkt. 1,410	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 2.75																																																																																				
<table border="1"> <thead> <tr> <th rowspan="2">Taxing Jurisdiction</th> <th colspan="2">2014</th> <th colspan="2">2015</th> <th rowspan="2">2014 Net Tax</th> <th rowspan="2">2014 vs 2015 % Tax Change</th> <th rowspan="2">2015 Net Tax</th> </tr> <tr> <th>Est. State Aids</th> <th>Allocated Tax Dist.</th> <th>Est. State Aids</th> <th>Allocated Tax Dist.</th> </tr> </thead> <tbody> <tr> <td>State of Wisconsin</td> <td></td> <td></td> <td></td> <td></td> <td>0.21</td> <td>14.3</td> <td>0.24</td> </tr> <tr> <td>La Crosse County</td> <td>2,030,258</td> <td></td> <td>2,036,946</td> <td></td> <td>4.61</td> <td>12.1</td> <td>5.17</td> </tr> <tr> <td>Local Municipality</td> <td>13,327,456</td> <td></td> <td>13,121,875</td> <td></td> <td>14.69</td> <td>9.9</td> <td>16.15</td> </tr> <tr> <td>La Crosse School</td> <td>28,810,384</td> <td></td> <td>28,611,521</td> <td></td> <td>13.34</td> <td>9.9</td> <td>14.66</td> </tr> <tr> <td>WTC</td> <td>1,086,288</td> <td></td> <td>3,745,307</td> <td></td> <td>1.99</td> <td>11.6</td> <td>2.22</td> </tr> <tr> <td colspan="5">Total</td> <td>34.84</td> <td>10.3</td> <td>38.44</td> </tr> <tr> <td colspan="5">First Dollar Credit</td> <td>0.00</td> <td>0.0</td> <td>0.00</td> </tr> <tr> <td colspan="5">Lottery & Gaming Credit</td> <td>0.00</td> <td>0.0</td> <td>0.00</td> </tr> <tr> <td colspan="5">Net Property Tax</td> <td>34.84</td> <td>10.3</td> <td>38.44</td> </tr> </tbody> </table>					Taxing Jurisdiction	2014		2015		2014 Net Tax	2014 vs 2015 % Tax Change	2015 Net Tax	Est. State Aids	Allocated Tax Dist.	Est. State Aids	Allocated Tax Dist.	State of Wisconsin					0.21	14.3	0.24	La Crosse County	2,030,258		2,036,946		4.61	12.1	5.17	Local Municipality	13,327,456		13,121,875		14.69	9.9	16.15	La Crosse School	28,810,384		28,611,521		13.34	9.9	14.66	WTC	1,086,288		3,745,307		1.99	11.6	2.22	Total					34.84	10.3	38.44	First Dollar Credit					0.00	0.0	0.00	Lottery & Gaming Credit					0.00	0.0	0.00	Net Property Tax					34.84	10.3	38.44
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Make Check Payable to:
LA CROSSE CITY TREASURER
 CITY OF LA CROSSE
 400 LA CROSSE ST
 LA CROSSE, WI 54601

OTHER:

Total of Net Tax & Other 38.44

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 17485

TAX ACCOUNT NUMBER 17-60214-51

Use Name & Address Below for Return to Taxpayer.

KATELYN PENDLETON
 EVERGREEN INFANT CARE
 1229 16TH ST S
 LA CROSSE, WI 54601-5726

TOTAL DUE FOR FULL PAYMENT
 PAY BY JANUARY 31, 2016 38.44
 Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

PAY TO CITY TREAS. THE MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY.

DUE DATES	AMOUNT
1/31/2016	38.44

Please enclose a copy of bill with your payment. The validated copy will be returned to you.

STATE OF WISCONSIN
 CITY OF LA CROSSE
 LA CROSSE COUNTY



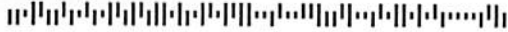
PERSONAL PROPERTY TAX BILL FOR 2015

BILL NO. 17672

TAX ACCOUNT NUMBER: 17-60215-158
 JURISDICTION CODE: 5863

c36**s16328*****AUTO**5-DIGIT 54601

KATELYN PENDLETON
 PUMPK CLOTH
 1229 16TH ST S
 LA CROSSE, WI 54601-5726



IMPORTANT: Correspondence should refer to tax account number.
 See enclosed form for important information.
 Be sure this description covers your property. This description is for
 tax bill only and may not be a legal description.

*****Our office will be closed on December 24, 25, 31, 2015 and January 1, 2016*****

Assessed Value Land 0	Ass'd Value Improvements 2,200	Total Assessed Value 2,200	Ave. Assmt. Ratio 0.9372	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit) 0.029127370
Est. Fair Mkt. Land 0	Est. Fair Mkt. Improvements 2,350	Total Est. Fair Mkt. 2,350	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 4.59

Taxing Jurisdiction	2014		2015		2014 Net Tax	2014 vs 2015 % Tax Change	2015 Net Tax
	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.			
State of Wisconsin					0.00	0.0	0.40
La Crosse County	2,030,258	2,036,946			0.00	0.0	8.62
Local Municipality	13,327,456	13,121,875			0.00	0.0	26.92
La Crosse School	28,810,384	28,611,521			0.00	0.0	24.44
WTC	1,086,288	3,745,307			0.00	0.0	3.70
Total					0.00	0.0	64.08
		First Dollar Credit			0.00	0.0	0.00
		Lottery & Gaming Credit			0.00	0.0	0.00
		Net Property Tax			0.00	100.0	64.08

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Make Check Payable to:
LA CROSSE
CITY TREASURER
 CITY OF LA CROSSE
 400 LA CROSSE ST
 LA CROSSE, WI 54601

OTHER:

Total of Net Tax & Other

64.08

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 17672

TAX ACCOUNT NUMBER 17-60215-158

Use Name & Address Below for Return to Taxpayer.

KATELYN PENDLETON
 PUMPK CLOTH
 1229 16TH ST S
 LA CROSSE, WI 54601-5726

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2016 64.08

Warning: If not paid by due dates, installment option is lost and the total tax is delinquent subject to interest and if applicable, penalty. (See Enclosed)

PAY TO CITY TREAS. THE MINIMUM PAYMENTS SHOWN BELOW BY DUE DATES LISTED TO AVOID INTEREST & PENALTY.

DUE DATES	AMOUNT
1/31/2016	64.08

Please enclose a copy of bill with your payment.
 The validated copy will be returned to you.

Bill Information

Year: 2015
 Category: PP-R
 Number: 17485

Notes/Alerts
 JAN 1 Owner: KATELYN PENOLETON

Special Conditions/Notes
 View prior unpaid bills

Effective Date
 Due 03/15/2016

Customer Information

Customer ID: 174143
 KATELYN PENOLETON
 EVERGREEN INFANT CARE
 1229 16TH ST S
 LA CROSSE, WI 54601

Property Information
 Parcel ID: 017060214051
 Prop ID: 1760214051
 Prop Loc: 1229 16TH ST S

Installment	Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid	Interest Due	Total Due
1	01/31/2016	38.44			38.44	0.00	1.15	39.59
Total		38.44		0.00	38.44	0.00	1.15	39.59

Bill Information

Year: 2015
 Category: PP-R
 Number: 17672

Notes/Alerts
 JAN 1 Owner: KATELYN PENDLETON

[Special Conditions/Notes](#)

[View prior unpaid bills](#)

Effective Date
 Due 03/15/2016

Customer Information

Customer ID: 182877
[View Bills](#)

KATELYN PENDLETON
 PUMPK CLOTH
 1229 16TH ST S
 LA CROSSE, WI 54601

Property Information

Parcel ID: 017060215158 [View Bills](#)
 Prop ID: 1760215158 [View Bills](#)
 Prop Loc:

Installments

Charges	History	Events	Audits	Installment	Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid	Interest Due	Total Due
				1	01/31/2016	64.08		0.00	64.08	0.00	1.92	66.00

					Total	64.08	0.00	0.00	64.08	0.00	1.92	66.00
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