

Legal Memorandum

To: Common Council, Mayor Timothy Kabat

Cc: Stephen F. Matty – City Attorney

From: Brenda Buddenhagen – Paralegal

Date: April 13, 2016

Re: Legistar 16-0271: Resolution authorizing the sale of surplus land to Dahl Automotive.

The Common Council Agenda for April 14, 2016 includes an item for consideration for sale of surplus land to Dahl Automotive.

Please be advised that Dahl Automotive and Abra Auto Body & Glass are both currently delinquent on payment of their personal property taxes for 2015. Attached are copies of the original tax bills mailed the second week of December, 2015. Collection for both of these accounts were 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 \$342.77. This amount includes statutory interest and penalty charges which will increase the first of each month until paid in full.

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....”*

STATE OF WISCONSIN
 CITY OF LA CROSSE
 LA CROSSE COUNTY



PERSONAL PROPERTY TAX BILL FOR 2015

BILL NO. 15900

TAX ACCOUNT NUMBER: 17-60023-80

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.

c1**s375*****AUTO**SCH 5-DIGIT 54603

DAHL AUTOMOTIVE

PO BOX 788

LA CROSSE, WI 54602-788

715 3RD 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 617,400	Total Assessed Value 617,400	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 658,800	Total Est. Fair Mkt. 658,800	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 1287.39		
2014 Est. State Aids Allocated Tax Dist.		2015 Est. State Aids Allocated Tax Dist.		2014 Net Tax	2014 vs 2015 % Tax Change	2015 Net Tax
Taxing Jurisdiction						
State of Wisconsin				75.80	47.5	111.79
La Crosse County				1644.39	47.1	2418.16
Local Municipality				5239.33	44.2	7555.12
La Crosse School				4759.69	44.1	6859.06
WTC				711.45	46.1	1039.10
Total				12430.66	44.7	17983.23
First Dollar Credit				0.00	0.0	0.00
Lottery & Gaming Credit				0.00	0.0	0.00
Net Property Tax				12430.66	44.7	17983.23

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 17983.23

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 15900

TAX ACCOUNT NUMBER 17-60023-80

Use Name & Address Below for Return to Taxpayer.

DAHL AUTOMOTIVE
 PO BOX 788
 LA CROSSE, WI 54602-788

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31, 2016 17983.23
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	17983.23

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. 16335

TAX ACCOUNT NUMBER: 17-60129-409

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.

c8**s3499*****AUTO**SCH 5-DIGIT 54603
 ABRA AUTO BODY & GLASS
 1 COPELAND AVE
 LA CROSSE, WI 54603-3402

1 COPELAND AVE



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

Assessed Value Land 0	Ass'd Value Improvements 144,600	Total Assessed Value 144,600	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 154,300	Total Est. Fair Mkt. 154,300	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER.	School taxes reduced by school levy tax credit 301.52

Taxing Jurisdiction	2014		2015		2015 Net Tax
	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	2014 Net Tax	2014 vs 2015 % Tax Change	
State of Wisconsin			16.01	63.5	26.18
La Crosse County	2,030,258	2,036,946	347.24	63.1	566.35
Local Municipality	13,327,456	13,121,875	1106.37	59.9	1769.47
La Crosse School	28,810,384	28,611,521	1005.08	59.8	1606.45
WTC	1,086,288	3,745,307	150.23	62.0	243.37
Total			2624.93	60.5	4211.82
		First Dollar Credit	0.00	0.0	0.00
		Lottery & Gaming Credit	0.00	0.0	0.00
		Net Property Tax	2624.93	60.5	4211.82

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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 4211.82

CHECK FOR BILLING ADDRESS CHANGE

BILL NO. 16335

TAX ACCOUNT NUMBER 17-60129-409

Use Name & Address Below for Return to Taxpayer.

ABRA AUTO BODY & GLASS
 1 COPELAND AVE
 LA CROSSE, WI 54603-3402

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31, 2016 4211.82
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	4211.82

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