

WAUKESHA COUNTY  
DATA PROCESSING SERVICES  
PROPERTY TAX ASSESSMENT AND BILLING

This Agreement is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between Waukesha County, a municipal corporation, hereinafter referred to as the County, located at 515 W. Moreland Blvd., Waukesha, WI 53188 and Village of Elm Grove, hereinafter referred to as the Municipality, located at 13600 Juneau Blvd, Elm Grove, WI 53122. The authority for this agreement is that contained in the Wisconsin Statutes Section 66.0301, which permits intergovernmental cooperation for public purposes.

By this agreement, the County proposes to provide data processing services and access to some functionality and data within the Property Tax Application (PTA) Tax Software System, to assist the Municipal Assessors, Clerks and Treasurers (hereinafter collectively referred to as "Municipality") in the preparation of notices of assessment, assessment rolls and tax bills.

1. The County proposes to provide the following services, electronic reports and forms to Municipality as part of the Tax Listing Services provided to municipality at no charge:
  - A. Maintenance of an Assessment tax file database.
  - B. Maintain special districts' codes.
  - C. Electronic Assessment Rolls.
  - D. Statement of Assessment Summary transmitted to DOR.
  - E. Make and keep accurate lists and descriptions of all real property parcels in the county which are subject to tax and also those which are exempt from such tax.
  - F. Provide various reports, maps and descriptions of Real Property Tax parcels in the County for the Assessors, upon request.
  - G. Supply electronic versions of State of Wisconsin Prescribed Forms of assessment, to the Assessors and Clerks of cities, towns and villages within the County, as needed in the discharge of their duties.
  - H. Provide assessors with electronic copies of all new pertinent platted information for the municipality the assessor is working with.
  - I. Provide the necessary research for determination of status of ownership of all real property parcels within Waukesha County, as needed to clarify the property tax roll.
  - J. Availability to obtain the following reports and lists from the County:
    - a) Assessment roll cross reference lists by name or address
    - b) Property Assessment Roll
    - c) Reports for property specific data maintained in the PTA Property Assessment / Tax System.
  
2. The County proposes to provide the following services to the Municipality for a charge.
  - A. The County will provide forms and/or PTA Access for the Municipality to utilize for calculation and preparation of the property tax bills:
    1. Delinquent personal property worksheet (PTA Access)
    2. Billing parameter worksheet (PTA Access)
    3. Special assessment worksheet
    4. Tax Rate Worksheet (PTA Access)
    5. Special Assessment Charges applied to Special Purpose Districts (PTA Access)

6. Posting of special assessments to be placed on the tax bill
  7. Edits and lists of special assessments as entered
  8. Tax rates to be used for tax billing entered on the computer
  9. List of the tax rates used
- B. The County will provide these services and/or electronic reports:
1. Calculating of tax bills, as well as calculation audit listing
  2. Preliminary tax roll or one line roll report
  3. Posted tax roll
  4. Identify and coordinate a private vendor to print and process tax bills. Said vendor may also offer envelope supplies and printing, mailing and postage services. Any costs incurred for the printing of inserts, envelopes, postage and mailing or delivery of tax bills will be the sole responsibility of Municipality. The County is responsible for the printing of the tax bill. NOTE: Should Municipality choose to contract independently with an alternate vendor for tax bill printing, County will provide Municipality with a PDF file containing the calculated and formatted tax bills. Municipality and its vendor shall be responsible for ensuring that all forms and tax information provided by County shall be used only for authorized purposes.
- C. The County will also provide other related services, for an additional charge beyond this contract amount, with the mutual consent of both the County and the Municipality.
3. The Municipal Clerk shall transmit to the County any special assessments, special charges, and delinquent utility charges for entry on the current tax roll by November 15 or the due date provided by Tax Listing during the annual planning meeting. The County will supply specific instructions for transmittal.
  4. The Municipal Clerk shall approve all inserts to be included in the tax bill mailing with the tax bill printer by November 20 or the due date provided by Tax Listing during the annual planning meeting.
  5. Municipal Clerks shall transmit to the County, upon adjournment of the local budget hearing and receipt of State Aid amounts, the information for setting tax rates. The County will provide the worksheets and instructions.
  6. As soon as possible, the local Assessor shall bring the preliminary, open book and Board of Review Assessment values to the County, at each of these 3 stages of the Property Assessment Valuation process. Said assessment values are to be transmitted electronically.
  7. If the municipality chooses not to use the Property Assessment Roll generated from the PTA Tax System as the 'Official Roll' for the Open Book/Board of Review procedures, the municipality agrees to accept responsibility for balancing the property specific data (acres, property class code, assessed valuations and taxing jurisdictions) at the tax key level. The numbers in the PTA Tax System will represent the tax base amounts used for the preparation and calculation of the individual tax bills.
  8. The municipality will use the 2024 (and future years in the event this contract is extended) Property Assessment Roll generated by the County as the Official Roll present during the Board of Review.

9. The Municipality acknowledges that failure to comply with these limits and other reasonable time limits established by the County may result in delayed availability of the information to be provided by this agreement. In view of this fact, the Municipality will indemnify and hold harmless the County, its officers, employees and agents for any and all damages, expenses, and losses that may occur due to the County's inability to comply with the agreement due to the fault of the Municipality or the Municipality's officers, agents or employees.
10. The municipality agrees to abide by the terms and conditions of the Memorandum of Understanding and Policies for Municipalities Accessing the PTA (Tax) System dated October 5, 2011. As part of the acceptance of the above-referenced Memorandum of Understanding, the municipal agent(s) provided with an ID granting access to the County System is/are accepting responsibility for adherence to the Technology Use Policy incorporated by reference.
11. The term of this agreement shall be for two (2) years commencing January 1, 2024, and expiring on December 31, 2025 and therefore data processing services shall be provided for taxes of 2024 and 2025 due in the subsequent year. The Municipality will be invoiced twice a year in May and September. The terms will be net 30 days.
12. The following rates will be charged for these services:

<u>Per Parcel</u>	<u>2024 Rates</u>	<u>2025 Rates</u>
Taxes	\$1.84	\$1.91

13. The Municipality will indemnify, defend and hold harmless the County, its officers, employees and agents for any and all damages, expenses, and losses that may arise from the County's performance or inability to perform its obligations under this Agreement caused by act, error or omission of the Municipality or the Municipality's officers, agents or employees. The County will indemnify, defend and hold harmless the Municipality, its officers, employees and agents for any and all damages, expenses, and losses that may arise from the Municipality's performance or inability to perform its obligations under this Agreement caused by act, error or omission of the County or the County's officers, agents or employees. Nothing contained within this agreement is intended to be a waiver or estoppel of the contracting Municipality or County or either of its insurers to rely upon the limitations, defenses, and immunities contained within Wisconsin law, including those contained within Wisconsin Statutes 893.80, 895.52, and 345.05. To the extent that indemnification is available and enforceable, the Municipality or County or its insurers shall not be liable in indemnity or contribution for an amount greater than the limits of liability for municipal claims established by Wisconsin Law.
14. Each party shall have the right to terminate this agreement effective at the end of the term upon the giving of twelve (12) months written notice prior to the expiration of the term.
15. It is understood and agreed that the entire contract between the parties is contained herein, except for those matters incorporated herein by reference, and that this agreement supersedes all oral and written agreements and negotiations between the parties relating to the subject matter thereof.

16. Any notices that must be provided during the term of this contract or issues that arise regarding administration of this contract can be directed to:

i. County Contact Person

Contact Name: Lyndsay Johnson, Business Services Manager  
Address: 515 W. Moreland Blvd  
Waukesha, WI 53188  
E-mail: [ljohnson@waukeshacounty.gov](mailto:ljohnson@waukeshacounty.gov)  
Phone Number: 262-896-8222

ii. Municipal Contact Person

Contact Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
E-mail: \_\_\_\_\_  
Phone Number: \_\_\_\_\_

Waukesha County

By:   
\_\_\_\_\_  
Andrew Thelke  
Waukesha County Department of Administration  
Director of Administration

Village of Elm Grove

By: \_\_\_\_\_  
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