



FINANCE COMMITTEE MEETING AGENDA AMENDED

MONDAY, MARCH 10, 2025 – 2:00 PM

This meeting will be held virtually. To access the meeting, click:

<https://zoom.us/j/4439901723?pwd=yAVpi40M1OlqgNufcVUE8XWCUSkKaH.1&omn=97063638580>

Meeting ID: 443 990 1723 Passcode: 304078

To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#

[Deviations from the agenda order shown may occur](#)

For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Approve Meeting Minutes: January 7, 2025
5. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Discussion/Action Items
 - a) Review Financial Policies and Procedures
 - b) Review Draft CIP
 - c) Review 2024 Tax Bill Notification
 - d) Discussion on Delinquent Tax Notices
7. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
8. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Julie Schmelzer, Village Administrator, at julie.schmelzer@sisterbaywi.gov. It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118; (FAX) 854-9637; or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review online and at the Village Administration Building during operating hours (8 a.m. to 4 p.m. Mondays – Thursdays, 8 a.m. to noon on Fridays).

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FINANCE COMMITTEE MEETING MINUTES

Tuesday, January 7, 2025

(Approval Pending)

Agenda Item No. 1. The January 7, 2024 meeting of the Finance Committee was called to order by Chairperson Denise Bhirdo at 2:30 P.M.

Agenda Item No. 2. Roll Call

Present: Chairperson Bhirdo and members Louise Howson and Nate Bell.

Staff: Village Administrator Julie Schmelzer, Finance Director/Treasurer Vlad Gannik and Clerk Heidi Teich

Others: Justin Fischer and Adam Ruechel of R.W. Baird & Associates, Amber Drewieske of CLA, Kurt Harff, Ken Church, Dick Burress, Deb Fitzgerald, Sally Pfeifer, Tim West, Chris Schmeltz, "James" and Laurel Harff

Agenda Item No. 3. Approval of the Agenda

A motion was made by Howson, seconded by Bell that the Agenda for the January 7, 2025 meeting of the Finance Committee be approved as amended to move Comments and Correspondence to follow the presentation by CLA at Item 6.a due to limited time constraints by CLA staff. Motion carried – All ayes.

Agenda Item No. 4. Approval of Minutes

A motion was made by Howson, seconded by Bell to approve the minutes of the December 10, 2024 meeting of the Finance Committee as presented. Motion carried – all ayes.

Agenda Item No. 6. Discussion/Action Items:

a) CLA Presentation; Debt and the Budget Process

Bhirdo prefaced the presentation by CLA by asking Drewieske about closing a TID. Drewieske responded that any money remaining in the TID is first dispersed among the taxing jurisdictions based on their calculated interest in the TID. At this time, it is not expected that TID #1 will have any excess funds, unless the village acts to extend the life of the TID beyond 2028 to try and recover additional unreimbursed projects costs.

Schmelzer asked if any final money available in the TID could go towards affordable housing. Drewieske responded that the village must qualify for an extension and to use the funds for housing. The entire last increment would then need to be used for housing.

Bell asked for further information on extending or not extending the TID. Drewieske noted that one factor in determining whether to extend a TID depends on unreimbursed costs and which funds need to be repaid. A second factor is weighing the value being put back on the tax roll to decide if it makes sense at the time.

Drewieske added that there are 3 to 4 other types of TID extensions one could qualify for, in addition to affordable housing. She did not have the information immediately at hand, but reminded the board to check on the deadlines for filing extensions should they wish to pursue

one. When extending a TID, they could first conduct an audit to confirm that there are eligible expenditures to be repaid and then request the extension through the Joint Review Board. Ruechel added that the option to extend a TID for one year for affordable housing can be done by board motion. The requirement is that 75% of the increment collected must then be used for affordable housing. The remaining 25% can be used for any type of housing.

Drewieske walked the committee through the process needed if they were to redo the tax bills for 2024. She explained that net new construction determines allowable levy limit for village. The total allowable levy in 2024 increased by 1%, approximately \$31,000. Debt on the levy was increased by \$300,000 in consultation with Baird. This keeps the total levy and capital projects about the same, and the only change is in debt service. Cash on hand must then be used to pay the debt service, but this is only sustainable for about a year. Alternatively, a transfer from the General Fund (GF) can be made to cover the principal and interest payments. To keep the GF whole and cover operational costs (payroll, maintenance, AP's, etc.), they can reduce the capital projects levy. This can have an impact on those projects that are in great need, such as roads and infrastructure, and require additional borrowing to fund the costs.

Drewieske added that the *only* way to really reduce taxes is to adjust the debt service line on the levy limit worksheet, which was displayed on the screen during the meeting. The village is currently at 35% of the limit, which is healthy. If the village takes from the debt service to reduce taxes, it becomes difficult to restore that in the future. Bhirdo remarked that she is not interested in reducing debt levy as they have worked very hard to get where they are now. She would prefer to revisit the Capital Improvement Plan (CIP) and reduce the CIP levy by about \$400,000. Bhirdo prepared some revisions to the CIP, which were shared with the members and posted on the village website. Schmelzer asked about the implications of reducing the CIP, and Ruechel cautioned that deferring maintenance items too long, causing them to require more to fix, could result in the need for future spending referendums.

The committee acknowledged that the debt process is not simple, and there are many intertwined parts. They need to carefully consider the consequences of any action taken to reduce debt and how that will affect the village's ability to take on additional debt in the future. The village is already not utilizing all of its allowable levy, which will lead to tough decisions down the road on which projects can be undertaken and which need to wait over the next number of years. Ruechel added that if it is truly the board's desire to keep taxes flat, that is only realistic for about one year. Then the board will need to address the consequences of that action as it affects its long-term planning.

At 3:17 P.M, the committee thanked Drewieske who needed to leave the meeting due to a prior engagement.

Schmelzer stated that a degree of debt is needed for the village to operate. Without debt, the village cannot secure loans or borrow at a reasonable rate in the case of an emergency. She asked Justin Fischer of R.W. Baird to speak about the current projects that the village has planned. Fischer noted that the village has been planning to get to this point, where they are poised to complete some larger projects in the CIP, for the past ten years. Since 2017, the village's existing debt has been being paid down and the village is now at the point where they can do some necessary projects without significantly impacting the tax levy. These are projects that are expected to have a useful life of 20 years or more, such as the Mill Road Triangle project (\$2

1 million) and new administration building (\$3 million). The debt for these projects is spread out
 2 for 20 years and allows the levy to remain at \$850,000 or less (as stated on the Levy Limit
 3 worksheet) if there are no additional future capital projects that require borrowing. Two
 4 upgrades in two bond credit ratings have also helped to receive lower interest rates, which
 5 benefits the taxpayers, and allows the village to move forward with their improvement plans
 6 without sliding backwards. The village is fortunate to currently be in a position where they do
 7 not need to borrow for capital projects, which could change in the future.

8
 9 Howson asked if there was a debt management policy in place, and other than the policies
 10 presented in the CIP and budget documents, Bhirdo noted that they have followed best practices
 11 in her time on the board. Howson inquired about “refunding” as mentioned in the sample debt
 12 management policy shared by Baird. Fischer explained that this is the process where outstanding
 13 debt is evaluated for opportunities to refinance at lower rates. The goal is to achieve at least 2%
 14 savings when refinancing. Given the current interest rates, Fischer does not feel it is time to look
 15 at refinancing current debt.

16
 17 *The committee thanked Fischer for his insights, and he left the call at 3:30 P.M.*

18
 19 **Agenda Item No. 5. Comments, correspondence, and concerns from the public**

20 Correspondence for this meeting was received from Rodney Hedeem, Sister Bay and Florida,
 21 who repeated his earlier statements on high taxes in Sister Bay.

22
 23 Chairperson Bhirdo asked if anyone wished to offer any comments, and the following
 24 individuals spoke:

25
 26 Richard Burress – 2340 Maple Dr – shared that he has spoken with Chairperson Bhirdo and
 27 reviewed meeting minutes from the past five to seven years. He stated his belief that there have
 28 been real village-level misunderstandings going back to the start of the budget process this past
 29 year. The taxpayers were affected by a 10.8% increase, and there is no way to know what will
 30 happen with the TID in the coming year. He again expressed his concern with the maintenance
 31 of the village and the impact on the taxpayers because there will be another increase next year.
 32 Burress elaborated by noting that additional funds from other sources, such as PRAT, room
 33 taxes, and state aid, don’t seem to be helping the village because spending is out of control,
 34 citing the new public works building as an example as well as the purchase of the former
 35 Logerquist property.

36
 37 Bhirdo responded to Burress’s concerns by explaining the difficulty of someone in the role of
 38 trustee who has had to make the tough decisions of when to invest village funds, such as the
 39 past purchase of the waterfront properties. She explained that she is bothered by the repeated
 40 comments that the village is overspending now, but this spending is because the village did not
 41 act for years, and they can’t continue to put things off. She understands that the public may not
 42 like the decisions that she personally has made, but she is coming from an informed position
 43 and is trying to do the best for the village. As such, she noted that she wants to continue with
 44 the Mill Road Triangle and administration building as they are already built into the debt
 45 service. After those two projects, they can see what more can be done with the CIP and push
 46 other projects out if they need to.

1 Tim West – 2217 Mill Circle – also expressed his unhappiness with the tax increase. He stated
 2 that he does see the need for a new maintenance building but feels the former Logerquist
 3 property is being underutilized for storage. West questioned the feasibility of providing
 4 affordable housing if taxes keep increasing, which is not affordable. West also acknowledged
 5 the true concern of the trustees to do what is in the best interest of the public, but how that gets
 6 communicated will be important.

7
 8 Howson agrees that communication is key. She would like the committee and board to
 9 formulate a plan to move forward which includes why they are taking those particular steps
 10 and keep the public informed to the greatest extent possible, knowing that some members of the
 11 public do not attend the meetings or read minutes.

12
 13 Ken Church – 2295 Hill Road – shared that he likes the idea of moving forward cautiously with
 14 CIP. He does not support spending additional money to go through the process of refunding
 15 tax payments and asked that the committee try not to increase taxes further in the future.

16
 17 Bell shared his final comments on the topic stating that any adjustments they make now may
 18 not have a visible impact next year. It is the long-term impacts that they need to focus on, make
 19 corrections as they are able, and hope to stay on course for the future.

20 21 **Agenda Item No. 6. Discussion/Action Items cont'd**

22 **b) Tax Levy; Consideration and Recommendations**

23 The village received estimates costs to make an adjustment to the 2024 tax bills in the range of
 24 \$40,000 to \$60,000. The committee members weighed the additional costs against their desire to
 25 correct the tax amount to a zero increase and determined that it is simply cost-prohibitive to do
 26 so. They will continue to move forward with additional cuts to the CIP for future planning.

27
 28 *It was the consensus of the Finance Committee to recommend to the board that they take no further action*
 29 *at this time on the 2024 tax bills.*

30 31 **c) Review CIP**

32 Bhirdo prepared some proposed changes to the 2025 Capital Improvement Plan. As a result of
 33 the ensuing discussion, the committee came to the following conclusions:

- 34
35 i. The committee does not want to act on the demolition of the existing public works
36 building at this time but also does not want to tax the public again for the funds as they
37 were already committed in the current CIP. Therefore, the \$75,000 for the demolition can
38 be restricted for use by a board motion, or, if left unspent, gets moved to the general fund
39 balance. This will be clarified with the auditor.
- 40 ii. Wayfinding Signage will be removed from the CIP in its entirety at this time, and referred
41 back to the Parks, Property & Streets Committee for review.
- 42 iii. Bhirdo proposed a non-binding referendum question on a spring ballot for funding of
43 village hall renovations (approximately \$3 million), as well as village spending for a new
44 post office (approximately \$2 million). As it is too late to prepare those questions for this
45 April, they could be ready for the April 2026 ballot.
- 46 iv. A suggestion was made to move the engineering of the village hall from 2026 to 2027, or
47 remove it from the CIP altogether. Schmelzer requested that they wait until the CBDG

- award is announced, as they may need matching funds. A determination of how to proceed with the village hall in the CIP will be made in the fall.
- v. The post office will be removed completely from the CIP.
 - vi. The future of the property at 2313 Mill Road, once vacated, will be referred to the Parks, Property & Streets Committee.
 - vii. The future use of the former Wiltse property shall be referred to the Housing Committee. It is necessary to keep it in the CIP until they receive notice of any grant awards which require proof that there is a plan for the property. In the meantime, all dollar amounts and year references will be removed from that page in the CIP and Wiltse Infrastructure simply becomes a placeholder page.
 - viii. Page 35 of the CIP indicates that General Obligation bonds are to be used for Flintridge Road improvements. This should be changed to Cash. Ruechel explained that they have the flexibility to levy for street improvements for small dollar projects, but they may also consider that the useful life of a road is 20 years or better and spread the payments out over that time. This is ultimately a decision the board makes when the situation arises.
 - ix. Money for the Waterfront Park playground equipment shall just sit for the time being. The village should also look for fundraising opportunities or grants to build up the fund. As that fund is being established, they can plan for expanding the equipment at the sports complex as well.
 - x. The Woodland Trail designation shall be generally renamed as the "Trails" fund in the CIP. The current trail names shall remain as is for the Comprehensive Plan and Outdoor Recreation and Transportation Plan. The existing \$55,000 in the fund should be restricted for engineering and beginning in 2026, allocate \$100,000 annually to the fund.
 - xi. An ADA walkway is needed at Pebble Beach. The proposal will remain as is pending further research on the donations made towards the purchase of Pebble Beach.
 - xii. The CIP page 49 incorrectly states that there is \$55,000 in reserve for the ice rink. There is currently no money in reserve, so the entire \$90,000 is needed for new hockey boards. However, as the Friends of the Ice Rink group is working to fundraise for a new rink, this should be removed completely from the CIP as the boards will be resolved with the construction of the new facility.
 - xiii. Ice Rink Warming House funds on page 50 should be adjusted to show \$200,000 in 2026, and \$100,000 each year thereafter. The name on the page should be changed to Community Center/Warming House and the description should include language indicating that these are the village's portion of funds towards the project.

d) Financial Policies and Procedures

Included in the meeting packet was a summary of significant accounting policies currently in place. The committee discussed the need to develop more formal procedures as they move into budget planning for 2026, specifically regarding TID calculations. Schmelzer indicated that the TID amounts known at the time of budget preparation are accurate in calculating an operational budget. Bell suggested that it is made very clear that those figures are *operational* until the finalized TID numbers are known. Modified workbooks for calculating the budget with more accurate estimates of the impacts of TID valuations will be presented in the coming year.

Schmelzer noted that she will prepare a draft budget policy for the committee to review at a future meeting.

e) Financial Contingency Plan and Budgeting*Due to time limitations, this agenda item will be addressed at a future meeting of the Finance Committee.***Agenda Item No. 7.****Discussion Regarding Matters to be Placed on a Future Agenda, or Referred to a Committee, Official or Employee.****It was the consensus of the committee that the following recommendations be made:**

- Refer to the Village Board to take no action on a refund of 2024 Property tax bills
- Refer the review of Wayfinding signage to Parks, Property & Streets
- Refer to the board a proposal for adding non-binding referendum questions to the April 2026 ballot for village hall renovations and a potential new post office building
- Refer to Parks, Property & Streets a discussion on the property at 2313 Mill Road
- Refer to the Housing Committee a discussion on Wiltse property infrastructure
- Discussion on a Financial Contingency Plan and Budgeting

Agenda Item No. 8. Next Meeting*The next meeting of the Finance Committee has yet to be determined.***Agenda Item No. 9 Adjournment***At 5:41 P.M. a motion was made by Bell, seconded by Howson to adjourn the January 7, 2025 meeting of the Finance Committee. Motion carried – all ayes.*

Respectfully submitted,

Heidi Teich,
Village Clerk



STAFF REPORT

Financial Policies

Date: March 10, 2025

Finance Committee

Re: Financial Policies

Author: Vlad Gannik, Finance Director/Treasurer

Background: The link below will take you to the completed Financial Policies for your review and approval. Financial policies were revised from prior versions and a Purchasing Policy was added. Input was received from Baird, the Village Administrator, Village Clerk, and Finance Director.

<https://storage.googleapis.com/juniper-media-library/57/2025/02/LINK%20-%20Financial%20Policies%20Draft.pdf>

The financial policies of the Village of Sister Bay are set forth to establish a general framework for the overall fiscal management of the Village. They are guidelines that have been reviewed by the Finance Committee and established by the Village Board and should be considered when making financial decisions impacting the future of the Village. The Village Board recognizes that financial and budgeting decisions require a great deal of discretion. There may be times when these guidelines may not practically be followed and/or in which the Village Board and its administrative officials may need to deviate from these established guidelines. The financial policies may be updated by the Village in the future when deemed appropriate.

The purpose for these guidelines are:

- To improve the Village's fiscal position.
- To provide a consistent framework for financial decision making in light of changes in elected or appointed officials.
- To improve credibility and confidence among stakeholders (residents, taxpayers, and investors) in the financial management of the Village.

Below is the outline for proposed Financial Policies:

1. Budget Development and Management Policy
2. Purchasing Policy
3. Local Preference Purchasing Policy
4. Debt Management Policy
5. Capital Asset Policy
6. Fund Balance Policy
7. Investment Policy



STAFF REPORT

Capital Improvement Plan

Date: March 10, 2025

Finance Committee

Re: CIP 2025-2029-Revised

Author: Vlad Gannik, Finance Director/Treasurer

Background: The link below will take you to the revised 2025-2029 Capital Improvement Plan for your review and approval.

<https://storage.googleapis.com/juniper-media-library/57/2025/02/LINK%20-%20CIP%20Revised%20Draft.pdf>

The CIP 2025-2029 was revised with input from the Finance Committee and the trustee Denise Bhirdo. Changes are noted as follows referencing the original document, and location of the change in the revised document:

1. Page 24 \$75k restricted, expenditure removed. (Page 25 Revised CIP)
2. Page 27 zero out everything, will remove the tab after double checking. (Page 28 Revised CIP)
3. Page 28 corrected back to initial/approved 2025 CIP. (Page 29 Revised CIP)
4. Page 29 zero out everything, will remove the tab after double checking. (Page 30 Revised CIP)
5. Page 30 corrected back to initial/approved 2025 CIP. After suggestion from Denise moved \$350K from General Government/2313 Mill Rd from 2026 to 2027. (Page 31 Revised CIP)
6. Page 33 zero out. (Page 57 Revised CIP)
7. Added Extension of Canterbury Lane to Streets CIP per PPS Committee request/recommendation. (Page 60 Revised CIP)
8. Added Extension of Applewood Road to Streets CIP per PPS Committee request/recommendation. (Page 61 Revised CIP)
9. Page 36 left as Denise proposed. (Page 62 Revised CIP)
10. Page 40 corrected back to initial/approved 2025 CIP. Per Denise's suggestion removed \$325K from 2026 Parks/Waterfront Playground. In 2027-2028-2029 added \$100k annually as savings for future project. (Page 35 Revised CIP)
11. Page 41 restricted \$55k for 2025, added \$100k to 2026-2029, no expenditures for 2025-2029. Then per Denise's suggestion changed Woodland Trail to Trail at Parks/Trail. Removed \$100K from 2026, added \$100k to 2027-2028-2029 annually. (Page 36 Revised CIP)
12. Page 45 left as Denise proposed. Then moved \$30K from Parks/Pebble Beach in 2026 to year 2027 per Denise's request after Finance Committee meeting. (Page 40 Revised CIP)
13. Page 49 zero out everything, will remove the tab after double checking. (Page 72 Revised CIP)

14. Page 50 left as Denise proposed and changed name to Community Center/Warming House. (Page 73 Revised CIP)
15. Moved/reorganized tabs per Denise's request.
- a. General Government
 - b. Parks
 - c. Vehicles
 - d. Streets
 - e. Fire
 - f. Ice Rink
 - g. Library
 - h. Marina
 - i. WWTP
 - j. Collection
 - k. Water

Total of 2026 Capital project levy is \$1,185,529.00

- | | |
|------------------------------|------------|
| 1. General Government | |
| a. Village Hall | 150,000.00 |
| 2. Parks | |
| a. HWY 42 Trail | 305,029.00 |
| b. Ava Hope Community Park | 36,000.00 |
| 3. Vehicle and Equipment | |
| a. 2020 Mover Replacement | 17,500.00 |
| b. Trackless | 110,000.00 |
| 4. Streets | |
| a. Flint Ridge Road | 85,000.00 |
| b. Yearly Streer Improvement | 100,000.00 |
| 5. Fire | |
| a. Radios | 150,000.00 |
| b. SCBA Air Pack | 24,000.00 |
| 6. Ice Rink | |
| a. Community Center-WH | 200,000.00 |
| 7. Library | |
| a. Cement and Steps | 3,000.00 |
| b. Interior Walls Paint | 5,000.00 |
| 8. Marina | |
| 9. WWTP | |
| 10. Collection | |
| 11. Water | |



Date: March 10, 2024

Board/Committee: Finance Committee

Re: 2024 Tax bill Notification Advertisement

Author: Heidi Teich, Village Clerk

At the February 18, 2025 Village Board of Trustees meeting, the members reviewed a draft letter to send to taxpayers regarding the 2024 tax bills. It was decided that in lieu of individual letters, the letter would be published in the local newspaper in the form of an advertisement, as well as being posted on the village's website. Trustee Howson offered to edit the draft based on the board's discussion at that meeting and forward the letter to the Finance Committee for final approval. Please see the draft attached.

Dear Sister Bay Taxpayer,

We hope this letter finds you well. We are writing to inform you of an important update regarding your 2025 property tax and the decision not to issue tax refunds for this year.

After careful consideration and review of the impact tax refunds would have on tax levies in future years, as well as the cost involved, we have determined that it is necessary to forgo tax refunds this year. This decision was not made lightly, and we understand that it may be disappointing.

However, the Sister Bay Village Board plans to defer \$330,341, the difference between no increase in taxes and the 10.8% increase incurred, in projects planned for 2025. In addition, the Village Finance Committee plans to amend the five-year Capital Improvement Plan to reduce future expenses. This will be an ongoing process, with the goal of reducing projects in the capital improvement plan that we would need to levy for.

Finally, the 2026 budget and tax levy will be determined under a new budget policy which will incorporate TID data, ensuring the final levy is fully accounted for.

We are committed to improving communication with our businesses, residents and seasonal homeowners and will continue to keep you updated on how these funds are being utilized to benefit the community.

If you have any questions or concerns regarding this decision, please do not hesitate to contact the Sister Bay Village Administration office at 920-854-4118. To stay informed, we encourage all residents to sign up to receive notices for Village meetings. Sign up is available by calling the Administration office or by emailing your request to janal.suppanz@sisterbay.wi.gov.

Thank you for your understanding and continued support as we work together to build a stronger future for our community.

Warm regards,

Nate Bell, President, Village of Sister Bay
Denise Bhirdo, Village Trustee
Patrice Champeau, Village Trustee
Curt Harff, Village Trustee
Louise Howson, Village Trustee
Lilly Orozco, Village Trustee
Allison Werner, Village Trustee



Date: March 10, 2024

Board/Committee: Finance Committee

Re: Discussion on Delinquent Tax Notices

Author: Heidi Teich, Village Clerk

President Bell requested that a discussion be held on delinquent tax notices. A similar agenda item was presented at the December 10, 2024 meeting of the Finance Committee and minutes of that meeting are referenced below. Staff waited until the January 31st deadline arrived (on this date, taxes can be paid in full, or one-half of the amount paid with the postponed amount due July 31st), to request an updated delinquent tax list from the county. This list was then used to prepare a notice for publication in the newspaper.

Excerpt from the approved minutes of the December 10, 2024 Finance Committee meeting

b) Delinquent Tax List

Several properties in the village have not yet remitted taxes, both for real property and personal property, for the 2021, 2022 and 2023 tax years. After the tax deadline has passed, village staff make numerous attempts to collect the unpaid taxes, particularly for personal property taxes, which are remitted directly to the municipality.

The committee directed staff to continue tracking the delinquencies. At the time a property sells, the village should be asked for a letter of special assessments, and the tax can be satisfied at that time. Additionally, staff was asked to publish a list of delinquent taxpayer names and addresses in the local newspaper.