



350 Water Way Plover, WI 54467 715-344-7778 www.wrwa.org



P.O. Box 927 Madison, WI 53701 608-283-1788 www.megwater.org



131 W. Wilson, Suite 505 Madison, WI 53703 www.lwm-info.org

# Implementation of 2013 Wisconsin Act 274 Provisions Impacting the Tax Roll Process for Collecting Delinquent Tenant Utility Bills

Municipal Electric Utilities of Wisconsin, Wisconsin Rural Water Association, Municipal Environmental Group – Water Division, and the League of Wisconsin Municipalities are pleased to provide essential guidance on the provisions of 2013 Wisconsin Act 274 (Act 274) that affect the tax roll process for collecting delinquent tenant utility bills.

A tax roll working group was established to prepare educational materials for all utility collection and billing personnel. The working group met several times to prepare for changes to the tax roll process and we thank the following individuals for their time and commitment to this initiative:

- Shellie Benish, Village of Black Earth
- Tina Erickson, La Crosse Water Utility
- Diane Hermsen, Kaukauna Utilities
- Paula Maurer, Menasha Utilities
- Amber Peterson, Supreme Court of Wisconsin Office of Court Operations
- Vicki Tessen, Wisconsin Municipal Clerks Association
- Zak Bloom, Municipal Electric Utilities of Wisconsin
- Lawrie Kobza, Municipal Environmental Group- Water Division
- Dave Lawrence, Wisconsin Rural Water Association
- Curt Witynski, League of Wisconsin Municipalities

This document does not cover the non-tax roll provisions of Act 274 currently in effect. Please contact your respective association for a copy of the FAQ document we distributed in May 2014.

The remainder of this document provides a step-by-step look at the new tax roll process, including sample documents for your use.

#### **2015 TAX ROLL PROCESS**

Act 274 contains provisions that alter the tax roll process for 2015 and beyond for certain properties and customers where the landlord has triggered the application of additional landlord/tenant requirements. These requirements apply if:

- Utility service is measured separately for a residential rental unit
- Landlord notifies the utility in writing of the name and address





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Two provisions have raised significant questions and have created confusion. The first provision provides a municipal utility with a lien on the tenant's assets for any unpaid utility bills of the residential tenant customer. The second provision requires that a municipal utility file a list of residential tenant customers with delinquent accounts placed on the property tax roll to the clerk of courts.

The primary question is; what must be done with the list of residential tenant customers with delinquent accounts that is filed with the clerk of courts? Is the clerk of courts to simply file the list in a folder, or must the clerk record the names on the list in the judgment and lien docket? If the latter, there are fees associated with the judgment and lien docket initial filing, transfer and satisfaction.

After discussing the interpretation of Act 274 with the original legislation stakeholders and the Office of Court Operations, we are pleased to report that there is consensus that the filing of the list with the clerk of courts does not require the clerks of court to enter the names on the list in the judgment and lien docket. This means municipal utilities will not be required to file and pay for lien filings, transfers and satisfactions. Clerks of court will be instructed to merely place the lists received in a folder.

The municipal utility will be required to transfer the lien on a tenant's assets to the landlord when the landlord pays the arrearages (either prior to Nov. 15 or as part of a property tax payment). It is then up to the landlord to file the notice of lien with the clerk of courts. Once the clerk of courts receives the notice of lien, the clerk will then record the lien in the judgment and lien docket, and that information will appear on CCAP.

The working group has prepared a step-by-step explanation of the new tax roll process. New requirements based on Act 274 are highlighted in green for your reference.

#### **Step One - Tax Roll/Lien Process Begins:**

A utility may start the tax roll process:

 If past-due charges of a tenant customer exist on Oct. 15 for services provided prior to Oct. 1, and





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Municipal Environmental Group

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131 W. Wilson, Suite 505 Madison, WI 53703 www.lwm-info.org • If the utility has given the landlord the required 14-day notices. (Act 274 requires 14-day notice as of Jan. 1. The previous requirement was 21-day notice or provision of duplicate bills.)

If the utility has <u>not</u> given the landlord the required 14-day notices, the utility cannot use the tax roll process.

#### <u>Step Two – October 15 Notice of Tax Roll/Lien Process</u>

- The utility or municipal treasurer must give notice to owner and tenant of:
  - The amount of arrears and penalty
  - Notice that the arrears and penalty must be paid by Nov. 1 or a 10 percent penalty will be added
  - Notice that if the amount is not paid by Nov. 15, it will be placed on the parcel's property tax bill
- The municipality must also give the tenant notice that:
  - A <u>lien</u> has arisen on the tenant's assets for unpaid arrears, and
  - That the lien will transfer to the landlord if the landlord pays the delinquent charges.
  - Sample language for notice of lien to tenant included.

The utility's lien on the tenant's assets for delinquent utility charges exists by statute. The lien arises as soon as the Oct. 15 notice is sent. The utility does not need to do anything further for the lien to arise.

### <u>Step Three – Handling Payments between October 15 and November 15</u>

- If the tenant pays before Nov. 15:
  - No delinquency is owed to the utility, so nothing goes to the property tax roll
  - The municipal lien against the tenant's assets is satisfied
  - Since the lien was not filed anywhere, nothing more needs to be done
- If the landlord pays before Nov. 15:
  - No delinquency is owed to the utility, so nothing goes to the property tax roll





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- The municipality must transfer the lien on the tenant's assets to the landlord (see sample document)
- The owner can file a notice of lien with the clerk of courts
  - The clerk is to file the lien in the judgment and lien docket
  - If the lien is filed, it will appear on CCAP
- If no one pays by Nov.15
  - o Delinquent charges go to the property tax roll
  - The municipal lien on tenant's assets remains

#### Step Four - Tax Roll/Lien Process after November 15

- The utility certifies the list of parcels with delinquent utility bills to the treasurer on Nov. 16
- This amount is placed on the property tax roll
- Prior to <u>Dec. 17</u>, the utility must provide a list of residential tenant customers with delinquent accounts placed on the property tax roll to the clerk of courts (see sample document for details on what information should be filed)

#### Step Five - Handling Tenant Payments after November 15

- The last piece of the tax roll/lien process deals with payments received after Nov. 15. Act 274 placed increased emphasis on the issue of whether and how to accept payments from tenants after Nov. 15 due a number of factors. Those include the requirement that the lien on the tenant's assets be transferred to the landlord if the landlord instead of the tenant pays the delinquent charges, and the potential for the landlord to file the lien with the clerk of courts and have the lien show up on CCAP. In order to avoid the need to transfer the lien to the landlord and the potential for the lien to show up on CCAP, the working group recommends creation of an internal policy between the utility and the municipality that addresses how a tenant can pay delinquent utility bills after Nov. 15. Issues to address include:
  - Will you (utility or municipality) accept payment from tenants after November 15?
  - o If yes, how will the municipality ensure payment is credited to the owner's property tax bill?





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#### <u>Step Six – Handling Payments from Property Owner after</u> November 15

Under Act 274, if the property owner pays the delinquent utility bill incurred by the tenant customer, the utility must transfer the lien on the tenant's assets to the property owner. The working group prepared a sample payment receipt and lien transfer form for your use. The working group recommends creation of an internal policy between the utility and the municipality that addresses how the department accepting tax payments will notify the utility when the landlord pays the delinquent utility charge on the property tax bill. This is critical because of the lien transfer requirement. The working group has prepared a sample "inter-office notice of payment of delinquent charges after Nov. 15" that can be edited for your specific process.

#### **SAMPLE DOCUMENTS**

As alluded to earlier, the working group created sample documents for your use to comply with Act 274 provisions:

#### Exhibit A – October 15 Notice to Owner and Tenant

 This notice was created to include sample language notifying tenant customers that a lien has arisen on the tenant's assets for unpaid arrears and that the lien will transfer to the landlord if the landlord pays the delinquent charges.

#### • Exhibit B – Certification to Municipal Clerk

 This document was created to help you comply with an existing requirement to provide a certified list to your municipal clerk of the unpaid arrears as of Nov. 16.

#### • Exhibit C - List to Clerk of Courts

 This document was created to provide you with the information required on the list to file with your county's clerk of courts by Dec. 17.

### • Exhibit D – Receipt of Payment for Past-Due Utility Charges Covered by October 15 Document

 This notice was created to help a utility document who pays the past-due charges and what to do with the statutory lien.





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131 W. Wilson, Suite 505 Madison, WI 53703 www.lwm-info.org You may have already revised existing or created new documents to comply with Act 274. Please be sure they are comparable to the samples provided.

In addition, tax roll working group members have shared internal documents they use that may be of assistance to members during the upcoming tax roll process. These documents include:

#### Flow Chart – Delinquent Utility Bill Tax Roll Process

 The flowchart was created by Vicki Tessen from the Village of Kimberly and the Wisconsin Municipal Clerks Association.

### Interoffice Notice of Payment of Delinquent Utility Charges

 This notice was created by Vicki Tessen to track payments made by landlords after unpaid utility bills are transferred to the property tax roll.

#### • Sample Landlord-Tenant Agreement

 Tina Erickson from the La Crosse Water Utility has shared their landlord-tenant agreement for your consideration. La Crosse has three universities and the water utility uses this form to obtain identifiable information for tenants and landlords.

#### **SUMMARY**

Act 274 changes a few things for the 2015 tax roll process for those rental properties where special landlord/tenant requirements have been triggered. These include:

- 1. Providing a residential tenant customer with the Oct. 15 tax roll notice; including language that a lien may be placed on the tenant's assets and that the lien transfers to the landlord if the landlord pays the delinquent charges.
- 2. The municipal utility is required to transfer the lien to the landlord if the landlord pays the delinquent charges.
- 3. The municipal utility must file a list with the clerk of courts of residential tenant customers with delinquent accounts placed on the property tax roll.

We believe the process has been clarified significantly since initial guidance was released and we hope this document is useful. Please contact your respective association with any questions.

#### **EXHIBIT A - OCTOBER 15 NOTICE TO OWNER AND OCCUPANT**

- Sent to Owner and Occupant/Responsible Tenant
- Sent by Either Utility or Municipal Treasurer
- Sent on October 15

#### **SAMPLE NOTICE**

#### To Owner and/or Occupant

#### NOTICE OF PAST DUE AMOUNT AND INTENT TO TRANSFER TO THE TAX ROLL

This is to notify you that payment for utility service provided to <u>[Address]</u> in the amount of \$, plus penalties of, is past due.
If payment in the amount of \$ is not received by the Utility by November 1, an additional penalty of 10% of the past due amount will be added to the amount owed.
If full payment is not received by <u>November 15</u> , the past due amounts plus penalties will be levied as a tax against the property at This action will be taken in accordance with Wis. Stat. § 66.0809(3). There is no exception from the tax levy for rental property although additional provisions may apply to certain rental properties as described below.
To Residential Tenant Responsible for Utility Bill
NOTICE OF LIEN ON TENANT'S PERSONAL ASSETS
If the property provided with utility service is residential rental property, and the Utility has been properly notified that a tenant is responsible for the payment of utility charges at the rental dwelling unit, Wisconsin law grants the Utility a lien upon the responsible tenant's personal assets in the amount of the past due amount plus penalties. The lien is effective as of the date of this notice.
If you, as the tenant responsible for the past due utility charges, pay the full amount plus penalties owed to the Utility by November 15, this lien is automatically extinguished. If you fail to pay the full amount owed to the Utility by November 15, the Utility may file notice of the lien with the County Clerk of Court. Filing a notice of lien would result in the lien appearing under your name in the Wisconsin Consolidated Court Automation Program (CCAP). The Utility may thereafter take action to enforce the lien against your personal assets.
If the property owner pays the past due utility charges, Wisconsin law requires the Utility to transfer its lien on your personal assets to the property owner. The property owner may then file notice of the lien with the County Clerk of Court, and notice of the lien would appear under your name in the Wisconsin Consolidated Court Automation Program (CCAP). The property owner may thereafter take action to enforce the lien against your personal assets.

#### **QUESTIONS**

The lien granted and this notice is provided in accordance with Wis. Stat. § 66.0809(3m)(a) and (b).

If you have any questions about this notice, or believe you have received it in error, please contact the Utility.

#### **EXHIBIT B - CERTIFICATION TO MUNICIPAL CLERK ON NOVEMBER 16**

- Provided to Municipal Clerk
- Sent by Either Municipal Treasurer or Utility

#### **CERTIFICATION OF UTILITY ARREARAGES**

I, \_\_\_\_\_\_, certify that notice of arrears was given pursuant to Wis. Stat. § 66.0809(3)(a) to the owners or occupants of the below listed lots or parcels of real estate that have been provided with utility service, and that arrears in the amounts listed below on each lot or parcel remain unpaid as of the date of this Certification.

Chart/Spreadsheet with the following information:

- Lot or Parcel Receiving Service
- Legal Description of Lot or Parcel Receiving Service
- Amount of arrears and penalty

#### **EXHIBIT C - LIST TO CLERK OF COURTS**

List filed prior to December 17 List filed by Utility or Municipality List filed with the Clerk of Courts

#### CERTIFICATION OF UTILITY LIEN PURSUANT TO WIS. STAT. § 66.0809(3m)(c))

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- Based upon information provided to the Utility, the property listed below is residential rental property;
- Based upon information provided to the Utility, the individual listed below is a tenant at the
  residential rental property and is responsible for the payment of utility charges at the identified
  rental dwelling unit;
- Utility charges, plus penalties, for the rental dwelling unit remain unpaid as of November 15, \_\_\_\_, in the amount listed below;
- The Utility has a lien against the personal assets of the tenant responsible for the unpaid utility charges pursuant to Wis. Stat. § 66.0809(3m)(a);
- The Utility has provided the tenants listed below notice of the Utility's lien on the tenant's personal assets pursuant to Wis. Stat. § 66.0809(3m)(b).

Chart/Spreadsheet with the following information:

- Rental dwelling unit receiving service
- Responsible tenant's name
- Amount of arrears and penalty

#### EXHIBIT D - RECEIPT FOR PAYMENT OF PAST DUE UTILITY CHARGES COVERED BY OCTOBER 15 NOTICE

(For Residential Rental Property Only)

Property Service Address: (Identify Specific Rental Dwelling Unit)										
Amount of Past Due Utility Charges and Penalties:  Name of Tenant Responsible for Utility Charges:  (Applicable only if Utility rules for identifying responsible tenant have been met)										
Payment Received From (check applicable status):  Property Owner Property Owner's Name:  Tenant Responsible for Utility Charges										
<b>EXTINGUISHMENT OF LIEN</b> (if payment received from tenant)										
If this receipt indicates that full payment has been received from the tenant responsible for utility charges at the rental dwelling unit, the Utility's lien on the tenant's personal assets which arose under Wis. Stat. § 66.0809(3m)(a) is extinguished.										
TRANSFER OF UTILITY LIEN ON TENANT'S PERSONAL PROPERTY TO PROPERTY OWNER  (if payment received from property owner)										
Based upon information provided to the Utility, the above identified property is residential rental property and the above-named tenant is responsible for the payment of utility charges at the identified dwelling unit. In accordance with Wis. Stat. § 66.0809(3m)(a), as of October 15,, the Utility has a lien upon the responsible tenant's personal assets in the amount of the past due utility charges plus penalties. The Utility notified the above-named tenant of the Utility's lien in accordance with Wis. Stat. § 66.0809(3m)(b). Under Wisconsin law, the Utility is to transfer its lien on the tenant's personal assets to the owner of the rental property if the property owner pays the past due utility charges in full. Wis. Stat. § 66.0809(3m)(d).										
If this receipt indicates that full payment of past due utility charges plus penalties has been received from the property owner, the Utility hereby assigns and transfers its lien on the above-named tenant's personal assets, and all rights and interests related to that lien, to the above-named property owner. The above-named property owner may take action to enforce the lien against the above-named tenant's personal assets provided notice of the lien is first filed with the County clerk of courts. Notice of the lien must be filed with the clerk of court by April 15, The clerk of courts is to file notice of the lien in the judgment and lien docket. The property owner is obligated to file a satisfaction of lien within 7 days after the tenant satisfies the lien.										
Signature: Date:										
Name: Title:										

#### <u>Utility Billing Tax Lien Process for</u> (Tenant Responsible) Residential Rental Properties

QUALIFIERS: If you answer YES to ALL 4 of the questions below, then use this flow chart to help you through the new tax lien process for residential rental properties where tenant is responsible for utilities.

- <u>Is the property a residential rental property?</u>
- Did the landlord/owner notify the municipal utility that the tenant is responsible for the bill AND provide "necessary" tenant information? Bills must be in the tenant's name. Necessary information is considered reasonable data needed to identify the tenant and contact him/her. 66.0809(5) states landlord is to notify Utility in writing if landlord wants to receive past due notices, have utility continue attempts to collect debt from tenant after they vacate, and have the option to put a lien on tenants' property. However, the Utility has authority to create a policy to accept the information either verbally, in writing, or a formal landlord tenant agreement. (If landlord/owner failed to notify utility per Utility's method, then treat debt as owner's debt and follow that tax lien process.)
- Were the services provided prior to October 1<sup>st</sup> AND delinquent on October 15<sup>th</sup>? (If no, then debt may sit and you can check if it qualifies for the lien process next year.)
- <u>Did the municipal utility provide the owner notice of the tenant's past due balance(s) within 14 days of being late?</u> (If utility failed to notify the owner then utility cannot tax lien the owner for that amount ever.)

October 1st utility creates listing of all accounts with outstanding balances. List should designate owner occupied, landlord paid, or tenant paid. Each designation has its own lien process. This flow chart is only for those accounts that meet all 4 qualifiers above.

October 15th utility removes accounts with a zero balance or pay plan from lists of delinquent accounts and gives to treasurer. 66.0809(3)/a)

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October 15th utility removes accounts and gives to treasurer. 66.0809(3)/a)

October 15th utility removes accounts with a zero balance goes to tax bill as a lien on 11/16. 66.0809(3)/a)

October 15th utility removes accounts and gives to treasurer. 66.0809(3)/a)

October 15th utility removes accounts and gives to treasurer. 66.0809(3)/a)

Octobe

Utility Bill is NOT paid BEFORE November 16th deadline

Nov. 16th - STEP 1

Utility (or whoever mailed the Oct 15<sup>th</sup> notices) updates delinquent list including the parcel number, amount of arrears & amount of penalty. The list is then certified and filed with the municipal clerk as a lien to be assessed as a tax against the property. 66.0809 (3)(b) (This is the same process as in the past for all delinquent bills.)

Nov. 16<sup>th</sup> - STEP 2

From the certified list created under step 1, the officer or utility creates a separate list of all of the <u>tenants who are responsible</u> for those amounts in arrears. See example. Then certifies and files this list on behalf of the utility with the county Clerk of Courts. Deadline to file is Dec. 16<sup>th</sup>. This is only a list of liens held by the court (free), not notice of individual liens that are added to the Liens Docket which is seen on CCAP (\$5 each name).

Each municipality should develop and create internal policies for their office regarding payments.

Some things to consider include:

- 1) Who will you accept payment from (tenant/landlord)? And when?
- 2) How will tax collector notify utility of who paid the assessment? See example.
- 3) If owner pays, the <u>municipality MUST</u> provide a receipt or notice that transfers lien to owner and allows owner to file the lien on Court's Lien Docket thus putting it on CCAP 66.0809(3m)(d). How will owner get the receipt / notice to transfer?
- 4) If tenant makes payment toward tax bill will you notify owner, who gets escrow check overages, what if tax bill is already paid?
- 5) Does an escrow or owner's check have to clear before you transfer lien to owner?
- 6) Will you accept payments in the time between processing the tax roll (Nov. 16<sup>th</sup>) and receiving the tax bills/tax file from county treasurer? If yes, will you hold the payment or receipt it somehow?

If the tax lien (tax bill) is NOT paid by tenant or owner, the municipality follows its delinquent tax collection practices and may choose to execute the lien on the tenant's property further by filing it on the Court Lien Docket (\$5) where it will appear on CCAP.

Caution: if you file on the Lien Docket and your County assumes your unpaid tax roll, you may need to transfer the lien to your County (another \$5) – check with your municipal attorney as statutes do not provide direction for this scenario.

This will be sent with the October 15th Notice of Delinquent Utility Bill to the Property Owner.

ATTENTION PROPERTY OWNER: Return this sheet with your payment if you intend to FILE A LIEN AGAINST YOUR TENANT'S PROPERTY. (This is the inter-office memo that notifies the Utility Clerk to mail you the Lien Transfer document. If a mortgage company pays your tax bill, you will need to give this form to your municipal treasurer AFTER your bill has been paid.)								
Inter Office Tracking Sheet For Payment of Delinquent TENANT Utility Bills								
Property Address: mail merge Parcel Number: mail merge Amount of Delinquent Utility Bill: mail merge 10% Penalty Added on November 1 <sup>st</sup> : mail merge Amount of (Utility) Special Assessment on Tax Bill: mail merge								
Form to be filled out by office staff collecting payment.  Date of Payment								
Who paid?  Property Owner								
Tenant								
Mortgage / Escrow Co.								
Amount of payment? <u>\$</u>								
What is the payment for?								
Delinquent Bill only (paid before November 1st)								
Delinquent Bill PLUS 10% penalty (paid between Nov 1st and Nov 16th)								
Special Assessment (paid with the tax bill)								
Does Owner want Lien Transfer document mailed to him/her? YES NO  Mailing Address:								

Staff Signature



#### CITY OF LA CROSSE UTILITIES

WATER - SEWER- STORM 400 LA CROSSE ST C/O WATER DEPARTMENT LA CROSSE WI 54601-3396

Account #	
OFFICE USE ONLY	

## Landlord/Tenant Agreement for Residential Rental Units

Pursuant to Wis. Stat. §66.0809 (5)(a), a property owner (hereinafter referred to as the "landlord") may elect to notify the utility in writing that a tenant is responsible for payment of the residential utility bill in order to provide the landlord with notice should the tenant become delinquent. This form will fulfill the written notice requirements set forth by the La Crosse Utilities Office. Upon receipt of this form, the Utility will follow the processes outlined in §66.0809 regarding delinquent notices, annual tax transfer notice of arrears and related lien procedures. This form must be received along with the final read request a minimum of three (3) business days prior to the final reading date to avoid billing discrepancies.

A NEW LANDLORD/TENANT AGREEMENT IS REQUIRED AT EACH TENANT CHANGEOVER.

		,,			- (								
			Service Ad	ldress &	kΑ	ccount	Info						
Service Address:							ent Acco	ount #:					
Tenant is responsible f	or the follow		-				Water _		Sewe	r 🗌	S	torm	
		Land	lord/Manage	ement C	o m	pany I	nforma	atioi	<u>1</u>				
Owner Info: Last Name: First				First N	ame:				Middle	e Initial:			
DBA:							Date	e of Bi	rth:	/	/		
Phone #		Cell#			Ema	i1:							
Address:		r											
City:		State:			Zip (	Code:							
Mailing Address (if D	ifferent):												
City:			State:				Zip Code	e:					
Manager Contact Info	Last N	ame:				First Na	me:						
Phone #:	_	Cell #:			Ema	il:							
	New T	Tenant	Information	n			Move I	n Dat	e:	/	/		
Last Name:				First N	ame:				Middle	e Initial:			
Date of Birth: /	/		Phone #:				Cell #:						
Mailing Address (If not service address):			•										
City:			State:				Zip Code	e:					
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Name (Printed):				]	Date:								
Signature:				]	Email	:							
				ant Ag									
As the tenant for this a during my occupancy. Notice and Lien Processecome past due, it con Automated Program (C	and shall not ss outlined or uld ultimately	ify the Uti n Page 2 o y lead to a	lity when I am mo f this form, and I a lien against my pe	oving out. I	By sig terms	ning this a and condi	ngreement, itions outli	, I certi ined wi	fy that I thin. I fu	have rea	ad and derstar	unders	tand the should I
Name (Printed):				]	Date:								
Signature:					Email								
D ( D ) 1			- FOR C		USE	ONLY	_						
Date Received:				Initials:									

Please sign and return the completed form to:

City of La Crosse Utilities 400 La Crosse Street La Crosse, WI 54601 Fax to: OR 608/789-7592

OR

Email to: utilities@cityoflacrosse.org

#### General Utility Service and Billing

Request to Start or End Utility Service: To start or end utility services, please call (608) 789-7536 or visit <a href="https://www.cityoflacrosse.org">www.cityoflacrosse.org</a> and complete the Final Billing: Tenant Change request under the Water Forms section at least 3 business days prior to the date you wish the changes to take effect.

<u>Changes to Mailing Address:</u> It is the customer's responsibility to ensure the Utilities office has the most current mailing address on file for the Utility billing. Please call or e-mail the Utilities Office when updates are needed.

Meter Reading: The La Crosse Utilities maintains approximately 16,500 water accounts, most of which are residential. Meters are read remotely from a utility vehicle at the street. Meter readings for each property are recorded directly to a computer, which allows this information to then be transferred to the billing system. Currently, meters are read approximately one month before bills are generated. EXAMPLE: Bills for meter readings taken in early-April are mailed out in early-May.

<u>High Usage or Stopped Meters:</u> Based on meter reading data, if the Utility notices usage has drastically changed (increased or decreased) as compared to historical water usage information, a notice will be mailed to notify the customer of the issue providing information as to the steps they need to take.

#### Billing Statements

**Quarterly Billing Statements:** Billing statements are typically mailed out on the 5th of the month, and are due on the 25th of the month. If the date mailed is different, customers will always have 20 days before payment is due.

**Billing Cycles**: The La Crosse Utilities Office bills each property quarterly (four times per year), but not all properties are billed in the same quarter. The city is divided into three billing groups, determined by the location of the property within the city.

Late Payment Charges: If payment is not received within 20 days of issuance, late payment charges of 3%, but not less than \$.50, will be applied to each utility category.

For more information on Water, Sewer and Storm Water rates, payment options, and more; visit www.cityoflacrosse.org.

#### Notice and Lien Process

**Delinquent Notices (Quarterly):** The property owner (hereinafter referred to as "landlord") will be mailed a notice of the past due balance if a tenant fails to pay the quarterly billing within 20 days of billing and late fees are applied.

**Tenant Vacates Premises:** If the tenant vacates the premises, in order for the Utility to continue sending notices to the tenant regarding a past due balances, the landlord must provide the Utilities Office with written notice that contains the forwarding address of the tenant and the date that the tenant vacated the premises. Notification shall be provided by the landlord no later than 21 days after the date on which the tenant vacates the rental unit.

**Pre-Tax Notice (October 15):** Both the landlord and the tenant will be mailed a notice of past due balances on October 15 of each year for any debt incurred prior to October 1<sup>st</sup>. Once this notice has been sent, a statutory lien is created against tenant's personal assets, which will only be enforced if the past due balance is not paid by November 15.

**Tax Penalty** (November 1): If payment has not been made to the Utility by November 1, an additional penalty of 10% of the past due amounts of each utility category (Water, Sanitary Sewer and/or Storm), and will be added to the amount owed.

**Tax Transfer (November 15):** If full payment is not received by November 15, the past due amounts, plus penalties, will be levied as a tax against the landlord's property. This action will be taken in accordance with Wis. Stat. § 66.0809 (3). There is no exception from the tax levy for rental property although additional provisions may apply to certain rental properties as described below.

If the property provided with utility service is residential rental property, and the Utility has a Landlord/Tenant Agreement wherein it is stated that the tenant is responsible for payment of utility charges at the rental dwelling unit, Wisconsin law grants the Utility a lien upon the responsible tenant's personal assets in the amount of the past due amount plus penalties. *The lien becomes effective if a Pre-Tax Notice is mailed to the tenant on October 15*.

If the tenant responsible for the past due utility charges pays the full amount plus penalties owed to the Utility by November 15, this lien is automatically extinguished. *If the tenant fails to pay the full amount owed* to the Utility by November 15, the Utility may file notice of all delinquent tenant accounts with liens in effect with the La Crosse County Clerk of Courts.

If the landlord pays the past due utility charges plus penalties owed by the tenant, whether before or after November 15, Wisconsin law requires the Utility to transfer its lien on the tenant's personal assets to the landlord. The landlord may then file notice of the lien with the La Crosse County Clerk of Court, and notice of the lien will appear under the tenant's name in the Wisconsin Consolidated Court Automated Program (CCAP). The landlord may thereafter take action to enforce the lien against the tenant's personal assets.

This information is provided in accordance with Wis. Stat. § 66.809 (3m)(a) and (b).