

RESOLUTION NO. 2025-18

**VILLAGE OF YORKVILLE
COUNTY OF RACINE, STATE OF WISCONSIN**

**A RESOLUTION AUTHORIZING THE WRITE-OFF OF A DELINQUENT 2022 PERSONAL
PROPERTY TAX RECEIVABLE**

**THE VILLAGE BOARD OF THE VILLAGE OF YORKVILLE, COUNTY OF RACINE,
STATE OF WISCONSIN, RESOLVES AS FOLLOWS:**

WHEREAS, Wis. Stat. § 74.42(1) provides that the taxation district treasurer may, no earlier than February 2 and no later than April 1 in the subsequent year, charge back to each taxing jurisdiction within the taxation district, except this state, its proportionate share of those personal property taxes for which the taxation district settled in full the previous year, which were delinquent at the time of settlement, which have not been collected in the intervening year, and which remain delinquent, if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll; and

WHEREAS, the following 2022 payable 2023 personal property tax balance remains unpaid and delinquent:

Parcel ID #	Taxpayer Name	Outstanding Balance
194000012050010	LEASEPLAN USA	\$660.85; and

WHEREAS, this 2022 delinquent personal property tax balance was not eligible to be recouped via charge back in 2024 since it did not meet any of the standards which permit a charge back; and

WHEREAS, all efforts to collect this delinquent personal property tax balance have been unsuccessful; and

WHEREAS, continued collection efforts are deemed to not be cost effective to the Village; and

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Yorkville, County of Racine, State of Wisconsin, that \$660.85 in delinquent personal property tax from the 2022 payable 2023 tax period shall hereby be written off as an uncollectible amount.

This Resolution was adopted by the Village Board of the Village of Yorkville, County of Racine, State of Wisconsin, this 28th day of April, 2025.

VILLAGE OF YORKVILLE

Ayes: 5

By: /s/ Douglas Nelson
Douglas Nelson, President

Nays: 0

Attest: /s/ Janine Carls
Janine Carls, Clerk

Abstentions: 0

Absences: 0