



# For Landlords: The Tax Roll Process

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Wisconsin State Statute § 66.0809 requires municipalities to place delinquent water and sewer bills on the tax roll as a tax against the property that was furnished with utility service. This means, landlords could end up paying for a water and sewer utility bill incurred by their tenant. Below is the process the Village of McFarland Water Utility follows in accordance with the state statute and the provisions outlined in Wisconsin Act 274.

## **Tax Roll Process**

### **By October 15**

The Utility identifies accounts that are past due and not in an active Deferred Payment Agreement as of October 1. A notice is sent to both the Landlord of a property as well as the tenant notifying them of the past due amount and the possibility of the past due amounts being placed on the parcel's tax bill.

### **On November 1**

Outstanding balances subject to tax roll not paid by November 1 are assessed a 10% penalty.

### **On November 15**

Outstanding balances are placed as a tax against the property that was furnished the utility service. These amounts can no longer be paid to the Utility and must be paid on the parcel property tax bill.

### **December**

Balances placed as a tax against the property appear as a line item on the property tax bill.

## **Tax Roll Process with Landlord/Tenant Agreement on File**

While there is no exception from the tax levy for rental properties, landlords who have provided written notice to the Utility via the Landlord/Tenant Agreement Form within five days of a tenant's start of service have additional provisions applicable to them. The process listed above is followed along with the additional following provisions:

1. The Utility will send past due notices to the landlord within 14 days of the tenant's balance becoming past due.
2. The letter addressed to tenants on or before October 15 of each year will include a statement notifying the tenant the municipality has a lien against their personal assets and the outstanding balance may end up on the landlord's property tax bill.
3. If at any time after October 15 the landlord pays the tenant's past due balance and provides the Utility with proof of payment, the municipality's lien on the tenant's assets transfers to the landlord. The landlord is then able to file a lien with the Clerk of Courts. The Clerk files the lien in the judgment and lien document. When the lien is filed, the tenant's name will appear on CCAP.