

**DANE COUNTY
POLICY AND FISCAL NOTE**

<input checked="" type="checkbox"/> Original	<input type="checkbox"/> Update	Substitute No. _____
Sponsor: Ripp		Resolution No. 2016 RES-262
Vote Required:		Ordinance Amendment No. _____
Majority <input checked="" type="checkbox"/>	Two-Thirds	

Title of Resolution or Ord. Amd.:

AUTHORIZING THE PAYMENT OF A TAX LIEN ON PROPERTY DEDICATED TO PUBLIC USE

Policy Analysis Statement:

Brief Description of Proposal -
Pursuant to Res. 234, 13-14, a property in the Town of Dunn was dedicated to public use in 2014 following transfer of ownership to the County by tax deed. The IRS has notified the County that a federal tax lien for unpaid income taxes by the deceased previous owner has survived transfer of title. The Land & Water Resources Department has managed the property since it was dedicated to public uses.

Current Policy or Practice -
Authorization of payment of federal tax lien requires County Board approval.

Impact of Adopting Proposal -
This authorizes the payment of \$29,000 to the IRS so that the property may remain in public ownership and be managed for public uses.

Fiscal Estimate:

<u>Fiscal Effect (check all that apply) -</u>	<u>Budget Effect (check all that apply)</u>
<input type="checkbox"/> No Fiscal Effect	<input checked="" type="checkbox"/> No Budget Effect
<input type="checkbox"/> Results in Revenue Increase	<input type="checkbox"/> Increases Rev. Budget
<input checked="" type="checkbox"/> Results in Expenditure Increase	<input type="checkbox"/> Increases Exp. Budget
<input type="checkbox"/> Results in Revenue Decrease	<input type="checkbox"/> Decreases Rev. Budget
<input type="checkbox"/> Results in Expenditure Decrease	<input type="checkbox"/> Decreases Exp. Budget
	<input type="checkbox"/> Increases Position Authority
	<input type="checkbox"/> Decreases Position Authority
	Note: if any budget effect, 2/3 vote is required

Narrative/Assumptions about long range fiscal effect:

Expenditure/Revenue Changes:

	Current Year		Annualized			Current Year		Annualized	
	Increase	Decrease	Increase	Decrease		Increase	Decrease	Increase	Decrease
Expenditures -					Revenues -				
Personal Services					County Taxes				
Operating Expenses					Federal				
Contractual Services					State				
Capital	\$29,000				Other				
Total	\$29,000	\$0	\$0	\$0	Total	\$0	\$0	\$0	\$0

Personnel Impact/FTE Changes:

None

Prepared By:

Agency: Land & Water Resources	Division: Parks	Phone: 224-3757
Prepared by: Janet Crary	Date: 9/21/16	Phone:
Reviewed by:	Date:	Phone: