


KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. 82

Subject: County Review and Determination of Postal Service Delay in Tax Payment and Assessment of Interest and Penalties	
Original <input checked="" type="checkbox"/> Corrected <input type="checkbox"/> 2nd Correction <input type="checkbox"/> Resubmitted <input type="checkbox"/>	
Date Submitted:	Date Resubmitted:
Submitted By:	
Fiscal Note Attached	Legal Note Attached
Prepared By: John F. Moyer Senior Assistant Corporation Counsel	Signature: 

WHEREAS Sokhon Bouy is a property owner (tax parcel 82-4-222-142-0215) in Somers, Kenosha County; and

WHEREAS, Mr. Bouy states that he mailed payment for his property tax in early January and this payment was never received by Kenosha County; and

WHEREAS, responsive to the nonpayment, interest and penalties were charged by Kenosha County; and

WHEREAS, Mr. Bouy received an updated bill for property taxes in early March, 2020 and notified Tim Kitzman from Somers and the Kenosha County Treasurer of his objection by email on March 10, 2020 asking that the interest and penalties be forgiven pursuant to Wisconsin Statute 74.69 which requires a review by the County Board within 30 days of the request; and

WHEREAS, payment of real estate taxes including interest and penalty were made on March 11, 2020 in the amount of \$7,943.76 including \$231.17 of interest and penalties; and

WHEREAS, Mr. Bouy states that he is current on his taxes for this parcel and several other properties which he owns elsewhere in Kenosha county.

NOW THEREFORE BE IT RESOLVED, that the County Board of Supervisors hereby approves the forgiveness of interest and penalties assessed on this property due to a postal service delay.

BE IT FURTHER RESOLVED, the Office of the Kenosha County Treasurer is authorized to refund the overpayment for interest and penalties as a payment to Mr. Bouy.

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
<u>Terry Rose</u> Supervisor Terry Rose, Chair	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Ronald J. Frederick</u> Supervisor Ronald J. Frederick, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Jeff Gantz</u> Supervisor Jeffrey Gantz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Edward D. Kubicki</u> Supervisor Edward Kubicki	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>John Poole</u> Supervisor John Poole	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>John O'Day</u> Supervisor John O'Day	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Jeff Wamboldt</u> Supervisor Jeff Wamboldt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sent: Wednesday, March 11, 2020 4:41 PM

To: John Moyer <John.Moyer@kenoshacounty.org>

Subject: FW: Request for Review of Payment due to Postal Service Delay

Hi John as discussed in previous email, please use email statement below and evidence attached to support my case. In summary my father in law mailed 1/2 of the property tax payment for my home at 1269 53rd Ave, Kenosha WI 53144 on Jan. 4th 2020. The payment was lost by the US Postal office, as such I would like the committee to consider waiving my late fee/interest charge.

Background information and evidence for the committee's consideration:

- I have communication on WhatsApp between my father in law and I instructing him to pay the ½ of the bill due, in addition to the picture of him confirming the check written and the mailed envelope (unfortunately not very clear) but the text on the WhatsApp message clearly links it to the property tax payment for 1269 53rd Ave. , each picture is time stamped see attached files named "IMG_6372.PNG" and "IMG_6373 (002).png"
- My father in law also processed my property tax payments for my other two rental properties at the same time as above for **8249 25th Ave, Kenosha** and **4102 60th St, Kenosha**. These payments were sent at the same time as above and were processed.
- I have reached out to postal office, and they advised me that it's impossible to find the mail without a tracking number
- My bank confirmed that the check was not cashed, subsequently I have requested a payment block on the check March 10, 2020 to be safe
- On March 10, 2020 (see attached file name "IMG_6375.jpg" I received a WhatsApp message from my father in law that the first payment was not paid, I took immediate action (that same day I reached out to Teri and paid the balance in full) – see pdf of payment confirmation attached file name "1269 53rd Ave_Property Tax..."
- I have lived in Kenosha since 2005 and have not been late on any property tax payments at my home address or rentals until this situation due to post office issues:
 - 1269 53rd Ave, Kenosha WI 53144 (current home)
 - 4514 42nd St., Kenosha WI 53144 (home from 2005 – 2014) (became rental property on 2014 until I sold it last year)
 - 8249 25th Ave, Kenosha 53143 (recent rental property)
 - 4102 60th St, Kenosha 53144 (recent rental property)
- I'm seven hours ahead in Paris, but you can reach me through my work email leveraged for this current communication.
- I think I have made a pretty good case for the committee to consider waving my late fee/interest charges due to the circumstances laid out, thanks you for this consideration

Best Regards,

SOKHON BOUY

REMIT TO:

KENOSHA COUNTY TREASURER
1010 56TH ST
KENOSHA WI 53140-3738

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 03/11/2020
PROPERTY NUMBER
82-4-222-142-0215

YEAR TOTAL
2019 7943.76

SOKHON BOUY
CASSANDRA BOUY
1269 53RD AVE
KENOSHA WI 53144

Total Amount Due If Paid On or Before 03/31/2020 \$7,943.76



PLEASE DETACH AND RETURN UPPER PORTION WITH REMITTANCE

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 03/11/2020

(PROPERTY OWNER NAME ON RECORD)

SOKHON BOUY
CASSANDRA BOUY
1269 53RD AVE
KENOSHA WI 53144

REMIT TO:

KENOSHA COUNTY TREASURER
1010 56TH ST
KENOSHA WI 53140-3738

PROPERTY NUMBER YEAR	CERT#	TAX PAID	OTHER CHARGES PAID	UNPAID TAX BALANCE	INTEREST & PENALTY DUE	OTHER CHARGES DUE	TOTAL DUE
82-4-222-142-0215			VILLAGE OF SOMERS		1269 53RD AVE		
2019		0.00	0.00	7,712.39	231.37	0.00	7,943.76

Total Amount Due If Paid On or Before 03/31/2020 —————> \$7,943.76

REAL ESTATE PROPERTY TAX DUE

NOTICE DATE: 03/11/2020
PROPERTY NUMBER: 82-4-222-142-0215
OWNER: SOKHON BOUY
CASSANDRA BOUY

1269 53RD AVE
KENOSHA WI 53144
VILLAGE OF SOMERS
PROPERTY TAX DUE: 03/11/2020

TOTAL PAID
INTEREST & PENALTY DUE
TOTAL DUE: \$7,943.76

TOTAL DUE: \$7,943.76

Search

Customer Name	Status	Product	Amount
Sokhon Bouy	Approved - Comp	Property Taxes	\$7,945.26

Summary	Payment Details	Customer Details
Type:	Purchase	Name: Sokhon Bouy
Created:	03/10/20 02:44 PM	Address: 1269 53rd Ave NA
Status:	Approved - Comp	City/ST/Zip: Kenosha WI 53144 US
Channel:	WEB	Email:
Partner:	Kenosha County Treasurer (WI)	Phone:
Office:	No Office <input checked="" type="checkbox"/>	Mobile:
User:		Birthday:
Related:		Comments:

Details

Details

Product	Account	Qty	Subtotal	Pee	Total	Additional Details
Property Taxes	02-4-222-142-0215		1 \$7,945.26	\$1.50	\$7,945.26	Click To View

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From: Nanette Shumway <Nanette.Shumway@kenoshacounty.org>

Sent: Tuesday, March 10, 2020 9:04 PM

To: Bouy, Sokhon

Tim Kitzman <tkitzman@somers.org>; TRBank

Subject: [EXTERNAL] RE: Property Tax for 1269 53rd Ave. Somers WI 53144

Mr. Bouy,

Thank you for the payment information below. We have confirmed it is on the Point and Pay website. The payment will be processed tomorrow in our tax system.

State statute 74.11.7 addresses what happens with a delinquent first installment. State statute 74.67 addresses timely payments due to postal service delay.

If you should have any further questions, please feel free to contact the Treasurer, Teri Jacobson.

Nanette

From: Bouy, Sokhon

Sent: Tuesday, March 10, 2020 2:53 PM

To: Nanette Shumway <Nanette.Shumway@kenoshacounty.org>; Tim Kitzman <tkitzman@somers.org>; TRBank

Subject: RE: Property Tax for 1269 53rd Ave. Somers WI 53144

Thank you Nanette, for the quick chat. Please reference the State Statute number and I will have my lawyer look into this in the context of the circumstances I laid out below and my stellar history of on time payment since I moved to Kenosha in 2005 for all my properties. As discussed at some point government need to have some flexibility especially for honest tax payers that funds them. Below as promised my confirmation of full payment as soon as I confirmed with my bank that check was not cashed, and stop payment placed. I ask that you considering waiving the late fee again. It's a very sizeable expense to absorb for lost mail.

John Moyer

From: Bouy, Sokhon
Sent: Tuesday, March 10, 2020 3:43 PM
To: Teri Jacobson
Cc: Nanette Shumway; Tim Kitzman; TRBank
Subject: RE: Property Tax for 1269 53rd Ave. Somers WI 53144

Hi Teri, please review the email string below. I believe I make a very compelling case for reversing the late charge. With this context I would like to proceed with the escalation under statute 74.69.3.b. It says that I have to file a written request with the county treasurer. I currently reside in Paris, France on a temporary project with my company since August of last year, as such would an email request count as written or would I still have to send by postal mail my dispute.



WISCONSIN STATE LEGISLATURE

Search statutes:

HOME SENATE ASSEMBLY COMMITTEES SERVICE AGENCIES

DOCS OR

History: 1987 a. 378; 1999 a. 150 a. 672.

74.69 Timely payment.

- 74.69(2)
- (1) **GENERAL RULE.** If payment is required by this chapter to be made by a taxpayer on or before a certain date, the payment is timely if it is postmarked before midnight of the prescribed due date for making the payment, with postage prepaid, and is received by the proper officer.
 - (2) **POSTAL SERVICE DELAY.** A payment which fails to satisfy the requirements of sub. (1) solely because of a delay or administrative error of the U.S. postal service is timely.
 - (3) **COUNTY DETERMINATION OF POSTAL SERVICE DELAY OR ERROR.**
 - (a) In this subsection, "late payment" means a payment required under s. 74.11 or 74.12 which is not timely made under sub. (1).
 - (b) Any person required to pay interest or a penalty because of a late payment may, within 10 days of payment of interest or a penalty, but not later than the date the general property tax, special tax, special charge or special assessment was due, file a written request with the county treasurer requesting a determination of whether the late payment was timely under sub. (1) because the sole reason it was not timely was a delay or administrative error on the part of the U.S. postal service. The county treasurer shall act on the request within 30 days after receipt of the request by the treasurer.
 - (c) The county board shall find that a late payment was timely under sub. (1) if it determines that the sole reason the payment was not timely was a delay or administrative error of the U.S. postal service. If it so finds, the county board shall direct that any interest or penalty paid because of the late payment be reimbursed to the taxpayer or county which collected the interest or penalty. A taxation district treasurer or county treasurer shall comply with a directive issued under this subsection.
 - (d) The county board may delegate the authority to make a determination under this subsection to any committee of the county board or commission.
 - (e) This subsection does not affect the authority of a taxation district treasurer or county treasurer to consider payment timely under sub. (1) if the payment is received by the county treasurer or taxation district treasurer before midnight of the prescribed due date for making the payment.
 - (f) This section does not apply to a city authorized to proceed under s. 74.87.

History: 1987 a. 378; 2019 a. 40.

Best Regards,

SOKHON BOUY

REAL ESTATE TAX SEARCH**Parcel**

04-122-12-477-012

Bill Number

23093

Tax Year

2019

Owner Name

BOUY, CASSANDRA

Address

8249 25 AV

TAX BILL**Full Payment: \$3,155.51 due on 2020-01-31****Or Pay with the following installments:**

	Due Date	Amount Due
1st Installment	2020-01-31	\$1,051.83
2nd Installment	2020-04-30	\$1,051.84
3rd Installment	2020-07-31	\$1,051.84

Special Assessment:**Lottery Credit:****Property Tax Payment Record**

Original Tax Amount	\$3,155.51
Tax Payment (2019-12-27)	\$3,155.51
Total Tax Payments Received	\$3,155.51
Total Penalty Payments Received	\$0.00
Tax Due	\$0.00
Current Penalty Due*	
Balance Due	\$0.00

*PENALTY: DELINQUENT REAL ESTATE TAXES ARE SUBJECT TO INTEREST OF ONE PERCENT AND PENALTY OF ONE HALF PERCENT (1.5%) (WI STATUTES 74.47) PER MONTH OR FRACTION OF A MONTH, COMPUTED FROM FEBRUARY 1, UNTIL PAID.

This information is issued subject to errors and omissions and shall not be binding upon the City of Kenosha. In accordance with Section 19.21(2), Wisconsin Statutes, you are entitled to examine the public records of the City of Kenosha and verify the information obtained therefrom to your own satisfaction.

Real estate tax and special assessment data excludes any payments appearing on delinquent tax bills due to the County of Kenosha, or contemplated special assessments not yet placed assessment roll.

Date Last Updated: 03/11/20

REAL ESTATE TAX SEARCH

Parcel
 08-222-35-483-009
Bill Number
 25821
Tax Year
 2019
Owner Name
 BOUY, SOKHON
Address
 4102 60 ST

TAX BILL

Full Payment: \$2,167.01 due on 2020-01-31

Or Pay with the following Installments:

	Due Date	Amount Due
1st Installment	2020-01-31	\$722.33
2nd Installment	2020-04-30	\$722.34
3rd Installment	2020-07-31	\$722.34

Special Assessment:

Lottery Credit:

Property Tax Payment Record

Original Tax Amount	\$2,167.01
Tax Payment (2020-01-09)	\$2,167.01
Total Tax Payments Received	\$2,167.01
Total Penalty Payments Received	\$0.00
Tax Due	\$0.00
Current Penalty Due*	
Balance Due	\$0.00

*PENALTY: DELINQUENT REAL ESTATE TAXES ARE SUBJECT TO INTEREST OF ONE PERCENT AND PENALTY OF ONE HALF PERCENT (1.5%) (WI STATUTES 74.47) PER MONTH OR FRACTION OF A MONTH, COMPUTED FROM FEBRUARY 1, UNTIL PAID.

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Real estate tax and special assessment data excludes any payments appearing on delinquent tax bills due to the County of Kenosha, or contemplated special assessments not yet placed assessment roll.

Date Last Updated: 03/11/20

Step 3: Confirmation and Receipt

Result: Payment Authorized

Confirmation Number: 72510191

Your payment has been authorized successfully and payment will be processed.

Kenosha County Treasurer thanks you for your payment. For questions about your account, please call 262-653-2542 Thank you for using

Please save or print a copy of this receipt for record keeping purposes.

My Bills

Description

Property Taxes payment of \$7,943.76 on Parcel Number 82-4-222-142-0215

Customer Information

First Name: Sokhon

Last Name: Bouy

Address Line 1: 1269 53rd Ave

Address Line 2:

City: Kenosha

State: WI

Zip Code: 53144

Phone Number:

Email Address:

Si
C
Tr

Best Regards,

SOKHON BOUY

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From: Nanette Shumway <Nanette.Shumway@kenoshacounty.org>

Sent: Tuesday, March 10, 2020 8:28 PM

To: Bouy, Sokhon

Tim Kitzman <tkitzman@somers.org>; TRBank

Subject: [EXTERNAL] RE: Property Tax for 1269 53rd Ave. Somers WI 53144

Hello Mr. Bouy,

I see that you are requesting that the interest and penalty be waived. It appears that you and Tim Kitzman from Somers may have had some previous discussions. Since I do not know what he has covered with you I wanted to make you aware that since the check was not received by 1/31/2020 the full payment becomes due. Also the interest and penalty of 1.5% of the unpaid tax balance began accruing on 2/1/2020 per State Statute. Unfortunately we are unable to waive the interest and penalty based on your statements below and the picture provided.

In the event that Somers receives the original check at some future date and it is determined that it was mailed by 1/31/2020 and properly addressed so the post office could have delivered it in a timely fashion we would then be able to waive the interest and penalty.

For now in order to stop the interest and penalty from accruing you will need to send a check for the full amount of \$7,943.76. This amount is good through March 31, 2020. You could make a lesser payment but please note if you do, interest and penalty of 1.5% of the unpaid tax balance will be accrued on the first of each month until the balance is paid in full.

If you do find that your check was cashed, please provide Tim Kitzman and the County a copy of the front and back of the check so we can determine when it was cashed and by whom.

Kind regards,

Nanette M. Shumway

Chief Deputy Treasurer

Kenosha County

Phone: 262-653-2685

Main: 262-653-2542

Fax: 262-653-2564

Email: nanette.shumway@kenoshacounty.org

From: Bouy, Sokhon,

Sent: Tuesday, March 10, 2020 1:49 PM

To: Tim Kitzman <tkitzman@somers.org>; Nanette Shumway <Nanette.Shumway@kenoshacounty.org>; TRBank

Subject: RE: Property Tax for 1269 53rd Ave. Somers WI 53144

Thanks Tim,

Hi Nanette, I'm calling my bank today to ensure the check in attached image was not cashed to stop payment. Below the legacy I gave to Tim in red. I asked that due to check being lost in mail that the late charge/interest be cancelled. Thank you for your understanding and accommodating this request. I will go re-process the payment once I confirm with my bank that the attached check was not processed.

Hi Tim, I just received an updated bill for my property tax at 1269 53rd Ave. Somers WI 53144. It shows that we have not paid the first half payment with interest charged. I'm currently on a long project in Paris France, and my Father in Law has been receiving my bills and managing them. Attached a picture of the property tax bill for my resident, and the check which he wrote for ½ of the amount due mailed out the first week of January. You should have received this, can you confirm that you have not. I went to my online bank and confirmed other property tax checks that my Father in Law wrote out for my rental properties and confirmed they were cashed, but this check was not cashed.

- Please confirm you did not receive this check #1372 for 1269 53rd Ave , 53144
- If you did received why did you not cash?
- If you did not receive I need to call my bank and cancel that check and issue you a new one; I ask that the late charge and interest be reversed since this check could have been lost in mail transit
- You can confirm my statement by checking other timely property tax payments for:
 - 4102 60th St, Kenosha 53144
 - 8249 25th Ave, Kenosha 53143

Best Regards,

SOKHON BOUY

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From: Tim Kitzman <TKitzman@somers.org>

Sent: Tuesday, March 10, 2020 7:17 PM

To: Nanette Shumway <Nanette.Shumway@kenoshacounty.org>; 'TRBank'

Cc: Bouy, Sokhon

Subject: [EXTERNAL] FW: Property Tax for 1269 53rd Ave. Somers WI 53144

Importance: High

Hello,

I was asked to forward this email by Mr. Sokhon Bouy.

He will call you.

We don't show receiving this check here in Somers.

Tim Kitzman
Clerk-Treasurer
Village/Town of Somers
262-859-2822

Populations:
Village 8,827
Town 1,255

From: Bouy, Sokhon
Sent: Tuesday, March 10, 2020 12:18 PM
To: Tim Kitzman <TKitzman@somers.org>
Subject: Property Tax for 1269 53rd Ave. Somers WI 53144
Importance: High

Hi Tim, I just received an updated bill for my property tax at 1269 53rd Ave. Somers WI 53144. It shows that we have not paid the first half payment with interest charged. I'm currently on a long project in Paris France, and my Father in Law has been receiving my bills and managing them. Attached a picture of the property tax bill for my resident, and the check which he wrote for ½ of the amount due mailed out the first week of January. You should have received this, can you confirm that you have not. I went to my online bank and confirmed other property tax checks that my Father in Law wrote out for my rental properties and confirmed they were cashed, but this check was not cashed.

- Please confirm you did not receive this check #1372 for 1269 53rd Ave , 53144
- If you did received why did you not cash?
- If you did not receive I need to call my bank and cancel that check and issue you a new one; I ask that the late charge and interest be reversed since this check could have been lost in mail transit
- You can confirm my statement by checking other timely property tax payments for:
 - 4102 60th St, Kenosha 53144
 - 8249 25th Ave, Kenosha 53143

Thank you for understanding

Best Regards,

SOKHON BOUY

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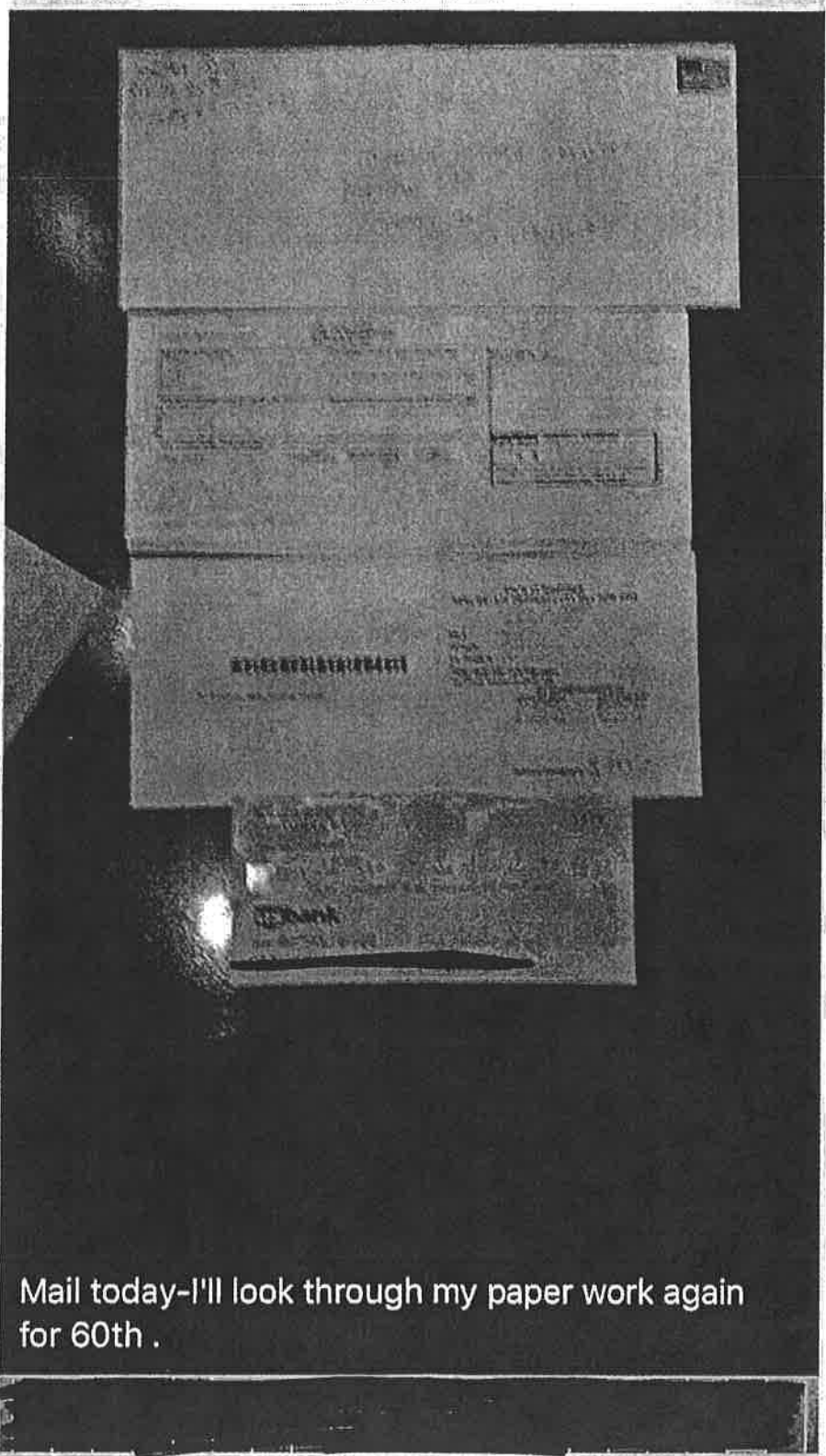
5:32



Pete

1/4/20, 7:17 PM

All Media



Mail today-I'll look through my paper work again
for 60th .



5:32



Pete

last seen today at 1:59 PM



Olk

2:11 AM

Sat, Jan 4

Hi Pete for my home property tax in somers, would you mind before end of week stopping by our house grab a check and pay the first installment amount of 3,793.25

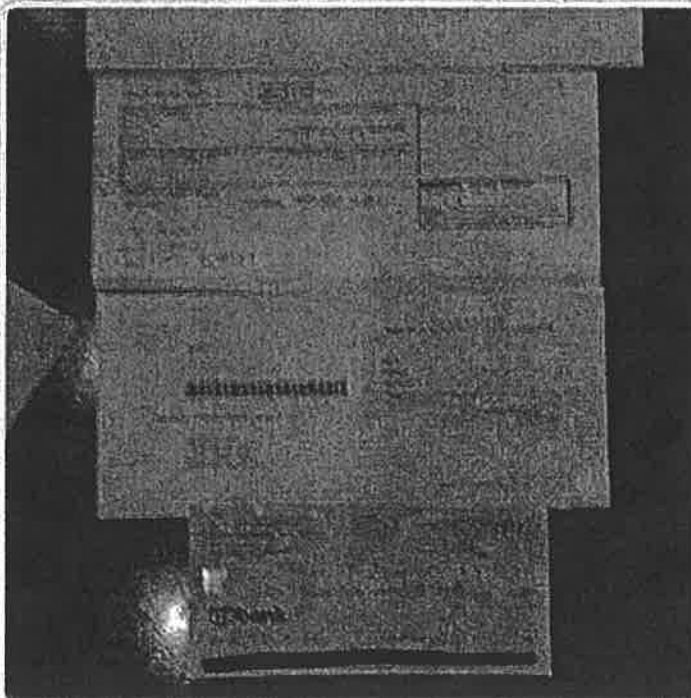
4:24 PM ✓✓

Could you also see is my other rentals property tax bill was sent to my home in somers as well

4:24 PM ✓✓

Sure

6:08 PM



Mail today-I'll look through my paper work again for 60th .

7:17 PM



Kenosha County Wisconsin



Please note: You are about to make a payment to "Kenosha County", and not to the City of Kenosha or Other Municipalities.
If you are trying to make a payment to the City or Other Municipalities, please visit their website or call their support phone number for assistance.

Step 1: Select Payments

Step 2: Review and Submit

Step 3: Confirmation and Receipt

Step 3: Confirmation and Receipt

Result: Payment Authorized Confirmation Number: 72510191

Your payment has been authorized successfully and payment will be processed.

Kenosha County Treasurer thanks you for your payment. For questions about your account, please call 262-653-2542. Thank you for using our bill payment services.

Please save or print a copy of this receipt for record keeping purposes.

My Bills

Description	Payment Amount
Property Taxes payment of \$7,943.76 on Parcel Number 82-4-222-142-0215	\$7,943.76
Subtotal:	\$7,943.76
Convenience Fee:	\$1.50
Total Payment:	\$7,945.26

Customer Information

First Name: Sokhon
Last Name: Bouy
Address Line 1: 1269 53rd Ave
Address Line 2:
City: Kenosha
State: WI
Zip Code: 53144
Phone Number:
Email Address:

Payment Information

Payment Date: 03/10/2020
Check Routing Number:
Check Account Number:
Account type:

[Print](#)