

From: Town of Lowell Treasurer Nancy Parbs W8906 O'Sixteen Rd, Reeseville WI 53579. 920-253-6502

ONLY ONE TAX COLLECTION METHOD (for Dec 2013 and Jan 2014 payments): **By Mail ONLY**

Mail tax payments to the Town Treasurer. Mail a check or money order made out to Town of Lowell along with your tax installment stub(s) and mail to the Treasurer at above address. **If you want a receipt please send a self-addressed stamped envelope** along with your payment.

If paying in Dec for income tax purposes, envelopes must be postmarked on or before Tue 31 Dec 2013.

1ST REAL ESTATE INSTALLMENT:

When paying by installments, add together the 1st installment dollars for each tax parcel. That is the amount you make the check out for. **DO NOT INCLUDE dog license money on tax checks.**

The 1st installment real estate tax payments are due on or before 31 Jan 2014. After this date payments are considered delinquent. Payments by mail cannot be accepted if the postmark is later than 31 Jan 2014. If the postmark is later than 31 Jan 2014, I will have to return your check to you. Delinquent taxes must be paid to the Dodge County Treasurer. Delinquent taxes will be assessed interest by the Dodge County Treasurer and may also be subject to an additional penalty (see back of tax bill).

2ND REAL ESTATE INSTALLMENT: (payments after 31 Jan 2014) (Mail to Do Co Treasurer)

After 31 Jan 2014, all late and July real estate tax payments must be collected by the Do Co Treasurer. Add the 2nd installment dollars for each parcel and mail or deliver your check and installment stubs to the Dodge County Treasurer, 127 E Oak St, Juneau WI 53039, on or before 31 Jul 2014. Mailing envelopes with a postmark later than 31 Jul 2014 will be considered delinquent. **Enclose a self-addressed stamped envelope when mailing your tax payment to the Dodge County Treasurer.**

PERSONAL PROPERTY TAX PAYMENTS: Are always due every year by 31 Jan

LOTTERY CREDITS:

A lottery credit applies only to property that you owned and used as your primary residence as of 1 Jan 2013. If you owned another house (that you do not live in) and several other parcels of land, a lottery credit does not apply to those parcels. If you built and moved into a new house in Apr 2013 (for example) you are not eligible for a lottery credit until 2014. If you moved into a house in Apr 2013 that was occupied by someone else as their primary residence on 1 Jan 2013, you would receive a lottery credit on your 2013 tax bill (because the lottery credit follows the land – not the people – and you do not have to sign an application). Lottery credits vary by school district.

TAX OVERPAYMENTS: Some tax payments that come direct from a tax service/escrow account are more than the tax payment itself. Overpayments received in December are refunded to the property owner after the January monthly Town Board meeting. Overpayments received in January are refunded after the February monthly meeting.

ASSESSMENTS: When you Receive a Notice of Real Estate Assessment from the assessor, it includes the Open Book and Board of Review dates and times. If you have specific questions about your property, please go to the Open Book and discuss them with the Assessor. During the year, the local treasurer, or other Town officers, cannot answer questions about assessed values, age of home, size of home, rooms in the home, classifications of land etc. You can also write the Town Assessor, Jim Warzynski, W7754 Dyke Dr, Westfield Wi 53964 or call him at 608-296-3308.

BUILDING AND/OR REMODELING PROJECTS: If you are considering any building projects, please contact Jeff Retzlaff at 920-210-8098. He will answer your questions about building permits (inspection and non-inspection), zoning, conditional use permits, trailers, manufactured homes, garages, outbuildings, etc.

MINOR LAND DIVISIONS: If you are thinking about splitting a tax parcel, contact Jeff Retzlaff, Zoning Administrator, at 920-210-8098. Jeff will review the procedure to be followed and the order in which each step should be taken.

GRAVEL: Gravel bills are due within thirty days from the mailing date on the invoice(s). Our gravel supplier bills the Town monthly, therefore, the Town is expected to make timely payments. Keep the invoice for your file and mail the blue copy with your check. Make the gravel check out to Town of Lowell & mail to Treasurer, Nancy Parbs.

DUMPSTER/RECYCLING CENTER PROGRAM: Wisconsin's E-waste Law prohibits dumping electronics such as TVs, computers, printers, VCRs, DVD players, fax machines and cell phones in the trash.

We do not accept electronic devices at the Town Dumpster/Recycling Center. You may ask the attendant at the Center for information on where to take your e-waste or you can look on the DNR website, <http://dnr.wi.gov/ecyclewisconsin>, for a list of collection sites, by county. Some collectors may charge fees and may not accept all devices. Contact collectors beforehand to learn about their policies.

The Center is open on Saturdays from 9:00 am to 2:00 pm for TOWN OF LOWELL RESIDENTS ONLY. Please wait for the attendant before you dump AND pay the attendant before you dump.

If the Dumpster/Recycling Center is to continue, we urge everyone to Read and Obey the sign that is posted. The attendant on site determines the amount you owe. The attendants follow guidelines set forth by the Town Board and address problems that they encounter with the Town Board. Hopefully we will never have to issue citations for violating Town programs or to discontinue programs completely.

BURNING PERMITS: Please call John Schmitt or David Huebner for burning permits. When you are going to burn it is also important to notify the fire department at least 30 minutes prior for final approval.

TOWN OF LOWELL INFORMATION: The Town Hall is located at W8906 O'Sixteen Rd, Reeseville. Regular Town Meetings are the 2nd Tuesday of each month at 8:00 pm. Telephone number 920-927-5787 Fax number 920-927-1784. Website www.townoflowell.com.

The Town Board and Officers are:

John Schmitt, Chair 927-3198 Greg Caine, Supvr 927-3885 David Huebner, Supvr 927-3412
Theresa Firari, Clerk 927-3737 Nancy Parbs, Treas 253-6502 Mike Rennhack, Constable 927-3216
Herbert Firari, Hwy Superintendent 927-3111

DOG LICENSES: Are **ALWAYS due 31 Mar each year** - this includes house dogs. Dog license notices are published in the Daily Citizen (Beaver Dam) around the first weekend in March. Reminders will be sent early Apr to those that have not licensed their dog by the due date.

All dogs five months of age must be licensed. You **MUST SEND** the current, unexpired rabies vaccination papers to me every year so that I can verify the information in the computer. Your original rabies certificate will be returned to you with your dog license & dog tag.

Please include a stamped self-addressed envelope with your dog licensing information!

Send separate check for dog licenses! **Do not mail a check for a dog license if the rabies vaccination has expired!** I always have tags for the new year in December.

Unneutered male and unspayed female	\$10.00 (per dog)	+ up-to-date rabies certificate
Neutered male and spayed female	5.00 (per dog)	+ up-to-date rabies certificate
Late fees: After 31 March 2014	10.00 (per dog)	+ dog license fee+rabies certificate
Citations: After 30 April 2014	citations will be issued by a Dodge County Sheriff's Deputy	

MULTIPLE DOG (KENNEL) LICENSES: Are **ALWAYS due 31 Mar of each year.**

If you have **more than three dogs** you must apply for a Multiple Dog (Kennel) License each year.

The cost for the first-time application and a renewal **application is \$25** (which is non-refundable) and the cost for the **annual license is \$35**. I will send you a Multiple Dog (Kennel) Application form if you had a kennel license in the past. (For first-time kennel applications, we may request that you come to a monthly Town Board Meeting to discuss your application.) Mail the completed application form with original rabies certificates and a check for \$60 to the Town Treasurer. After the Town Constable approves your kennel application, the license, tags and original rabies certificates will be mailed to you. Tags will be issued according to the number of vaccination certificates received. You must mail the rabies certificates every year so that I can verify information in the computer (and change, delete or add information).

Late fees: After 31 March 2014 **\$30 per Kennel License**
Citations: After 30 April 2014 citations will be issued by a Dodge County Sheriff's Deputy

Note: You must still license your dogs after receiving a Citation (to avoid a second Citation)

AFFIDAVIT OF DEATH: If your dog dies, contact the treasurer for an affidavit or make a copy from the Town Website www.townoflowell.com.

Dodge County Humane Society Contract: In 2014, the Town of Lowell **will not authorize & pay for cats taken to the Dodge County Humane Society.** We will continue to authorize that stray dogs be taken in at the humane society shelter. First, contact the Treasurer or Town Constable to see if it is possible to find the owner. If the dog has a current tag number, we can tell you who to call about picking the dog up. If the owner cannot be determined and you take a stray dog to the Humane Society, they will call the Town Chair (John Schmitt) or Town Supervisor (Greg Caine) for authorization to accept the dog.