



Legislation Details (With Text)

File #: 58448 **Version:** 1 **Name:** Establishing dog license tax
Type: Ordinance **Status:** Passed
File created: 11/25/2019 **In control:** COMMON COUNCIL
On agenda: 12/3/2019 **Final action:** 12/3/2019
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Title: Amending Sections 9.50(2), (4)(c) and (5)(b) of the Madison General Ordinances regarding the establishment of the City's additional dog license tax.

Sponsors: Satya V. Rhodes-Conway

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
12/3/2019	1	COMMON COUNCIL	Adopt Under Suspension of Rules 2.04, 2.05, 2.24, and 2.25	Pass
11/25/2019	1	Attorney's Office/Approval Group	RECOMMEND TO COUNCIL TO ADOPT UNDER SUSPENSION OF RULES 2.04, 2.05, 2.24, & 2.25 - REPORT OF OFFICER	

Fiscal Note

This ordinance amendment modifies the dog license tax to establish the tax through resolution rather than ordinance. The City's dog license tax is comprised of city and county shares. Under current city and county ordinance, \$8.75 of each dog license tax is paid to the County for spayed/neutered dogs and \$13.75 for other dogs, with \$6.25 of each dog license tax retained by the City. The adopted 2020 county budget increases the county share of the dog tax by \$5 (to \$13.75 and \$18.75, respectively). With this change, the total dog license tax in the city will be \$20 for spayed/neutered dogs and \$25 for other dogs. Puppy and additional tags fees will also be adjusted accordingly. The revenue from the county dog license tax increase is reflected in the Public Health of Madison and Dane County 2020 budget to pay the cost of the Dane County Humane Society contract.

Title

Amending Sections 9.50(2), (4)(c) and (5)(b) of the Madison General Ordinances regarding the establishment of the City's additional dog license tax.

Body

DRAFTER'S ANALYSIS: This ordinance amends the City's existing dog licensing ordinance to remove the fixed license tax amount, for individual and kennel licenses, from the ordinance. The license tax is currently made up of a City share and a County share (from which a minimum amount is paid to the State). The County has recently decided to increase its additional dog license tax by \$5.00, which would require a corresponding change to the City's ordinance. In looking at Wis. Stat. § 174.05(3), the City may establish its additional dog license tax by resolution, provided that the additional dog license tax for unneutered male dogs and unsprayed female dogs is higher than the additional dog license tax for neutered male dogs and spayed female dogs and that the additional tax does not exceed the total cost of all dog licensing, regulating and impounding activities for the previous year. This ordinance amendment would require the Council to establish the City's additional dog license tax by resolution as provided for by State statute. The City's additional dog license tax applicable to kennel licenses would also be established in this manner. Other non-substantive changes are also being made to Sec. 9.50(4)(c) in this ordinance.

The Common Council of the City of Madison do hereby ordain as follows:

1. Subsection (2) entitled "Tax" of Section 9.50 entitled "Dog License Required" of the Madison General Ordinances is amended to read as follows:

"(2) Tax. ~~Effective January 1, 2009, t~~The dog license tax shall be a total of fifteen dollars (\$15) for a neutered male dog or spayed female dog upon presentation of evidence that the dog is neutered or spayed, and a total of twenty dollars (\$20) for an unneutered male dog or unspayed female dog, or one-half these amounts if the dog becomes five (5) months of age after July 1 of the license year combination of the County's additional dog license tax and the additional City dog license tax established by resolution of the Common Council as provided for under Wis. Stat. § 174.05(3). The Treasurer of the City of Madison or other authorized individual shall collect these fees."

2. Subdivision (c) entitled "Payment to County Treasurer" of Subsection (4) entitled "Issuance of Licenses and Tags" of Section 9.50 entitled "Dog License Required" of the Madison General Ordinances is amended to read as follows:

"(c) Payment to County Treasurer. ~~Effective January 1, 1996, a~~Any authorized veterinarian shall be reimbursed by the City Treasurer the maximum reimbursement fee authorized by Wis. Stat. §174.07(3) (c), for each City of Madison dog license issued by that veterinarian or veterinary clinic. The City Treasurer shall, pursuant to Wis. Stat. § 174.08, pay to the County Treasurer all dog license taxes collected after deducting any additional City dog license tax or late fee which has been levied pursuant to Sec. 9.50(2) or (3) of the Madison General Ordinances and after deducting the maximum reimbursement fee for each license issued as authorized by Wis. Stat. § 174.07(3)(c)."

3. Subdivision (b) entitled "Kennel License Option" of Subsection (5) entitled "Kennel Licenses" of Section 9.50 entitled "Dog License Required" of the Madison General Ordinances is amended to read as follows:

"(b) Kennel License Option. Any person who keeps or operates a kennel may, instead of the license tax for each dog required by this section, apply to the City Treasurer for a kennel license for the keeping or operation of the kennel as provided for under Wis. Stat. § 174.053. Effective April 1, 2004, such person shall pay for the license year a license tax of fifty-five dollars (\$55) for a kennel of 12 or fewer dogs and an additional eight dollars (\$8) for each dog in excess of 12. The additional City dog license tax for a kennel license shall be established by resolution of the Common Council as provided for under Wis. Stat. §§ 174.053(3) and 174.05(3). Upon payment of the required kennel license tax and upon presentation of evidence that all dogs over 5 months of age are currently immunized against rabies, the City Treasurer shall issue the kennel license and a number of tags equal to the number of dogs authorized to be kept in the kennel."