



Legislation Details (With Text)

File #: 58446 **Version:** 1 **Name:** Dog License Tax
Type: Resolution **Status:** Passed
File created: 11/22/2019 **In control:** Attorney's Office
On agenda: 12/3/2019 **Final action:** 12/3/2019
Enactment date: 12/6/2019 **Enactment #:** RES-19-00795
Title: Establishing the City's 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
11/22/2019	1	Attorney's Office	RECOMMEND TO COUNCIL TO ADOPT UNDER SUSPENSION OF RULES 2.04, 2.05, 2.24, & 2.25 - MISC. ITEMS	

Fiscal Note

This resolution increases the dog license tax by \$5, as a companion to Legistar 58448, which modifies the dog license tax ordinance to establish any increases in the city share of the tax through resolution and allows automatic increases in the dog license tax that are enacted by Dane County. The City's dog license tax is comprised of city and county shares. Under current city and county ordinance and legislation, \$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. Without this change in the dog license tax amount collected by the City, General Fund revenues would be reduced by approximately \$62,800, as a result of the \$5 increase in the required pass through to Dane County.

Title

Establishing the City's Dog License Tax.

Body

WHEREAS, under Wis. Stat. Sec. 174.05(3), the Common Council is authorized to establish, by resolution, an additional City dog license tax payable by all persons obtaining dog licenses within the City, 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; and,

WHEREAS, the City's dog license tax is currently a total of (\$15) for a neutered male dog or spayed female dog, and a total of twenty dollars (\$20) for an unneutered male dog or unsprayed female dog, or one-half these amounts if the dog becomes five (5) months of age after July 1 of the license year; and,

WHEREAS, Dane County has indicated that it will be increasing its additional dog license tax, which

necessitates a corresponding change to the City's current ordinance to prevent a loss of City revenue; and,

WHEREAS, Legistar File No. 58448 will amend Section 9.50(2) to bring the establishment of the City's additional dog license tax more in line with the statutory requirement by providing that it shall be established by resolution of the Common Council and also by including the County portion by reference; and,

WHEREAS, with the amendment to Section 9.50(2), it is necessary for the City to simultaneously re-establish the City's additional dog license tax as provided for under Wis. Stat. Sec. 174.05(3).

NOW THEREFORE BE IT HEREBY RESOLVED that the Common Council establishes the City's dog license tax under Wis. Stat. Sec. 174.05(3) as follows:

The City's additional dog license tax will be:

- (a) \$6.25 for each dog, or \$6.25 for each dog that becomes 5 months old on or after July 1;
- (b) \$16.75 for each kennel license (up to 12 dogs) and \$6.25 for each additional kennel tax above 12 dogs.

With the county's increased tax in 2020, the total dog license tax collected by the City under Madison General Ordinances Section 9.50 shall be:

- (a) \$20.00 for each spayed or neutered dog, or \$12.50 for each spayed or neutered dog that becomes 5 months old on or after July 1;
- (b) \$25.00 for each un-spayed or un-neutered dog, or \$15.00 for each un-spayed or un-neutered dog that becomes 5 months old on or after July 1;
- (c) \$60.00 for each kennel license (up to 12 dogs), and \$20 for each additional kennel tax above 12 dogs.

BE IT FURTHER RESOLVED that this Resolution shall be subject to the effective date of Legistar File No. 58448.