

DODGE COUNTY TAXATION COMMITTEE

September 28, 2015 at 11:00 A.M.

ROOM 11 DODGE COUNTY ADMINISTRATION BUILDING

JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 11:03 a.m.

Members present: Allen Behl, Jeff Berres, Rodger Mattson, Ed Nelson, and Dennis R. Schmidt.

Members absent: None.

Others present: Patti K. Hilker, Treasurer, John F. Corey, Corporation Counsel, James Mielke, County Administrator, Bill Bremer, 2nd Supervisor for the Town of Ashippun, Marilyn Bremer, and Russell Kottke, County Board Chairman.

A motion was made by Behl, and seconded by Mattson to approve the agenda and to allow the Chairman to go out of order as needed to efficiently conduct the meeting. Motion carried.

A motion was made by Mattson, and seconded by Behl to approve the August 24, 2015 minutes as presented. Motion carried.

Treasurer, Patti K. Hilker, opened the bids that were received for the 2015-2016 Lawn Maintenance/Snow Removal Contract for County-owned properties. The first bid that was opened was from Scott's Lawn Care in the amount of \$80.00 per week for lawn maintenance and \$60.00 per snowfall for snow removal and \$25.00 per salting plus cost of salt, unless the county provides the salt.

The second bid that was opened was from S&S Lawn Care in the amount of \$60.00 per cutting for lawn maintenance and \$35.00 per snow/ice removal. A motion was made by Mattson, and seconded by Schmidt to award the 2015-2016 Lawn Maintenance/Snow Removal Contract for County-owned properties to S&S Lawn Care in the amounts listed above, for a term starting on October 1, 2015, and ending on September 30, 2016, on the terms and conditions set forth in the solicitation for bids. Motion carried. Treasurer Patti Hilker stated that she will obtain the proper liability insurance paperwork from S&S Lawn Care, including a provision that Dodge County is a Named Insured under the terms of S&S's Lawn Care liability insurance policy.

The Committee considered and discussed an Offer to Purchase Lots 3, 4, 5, 7, and 8 of the Plat of Monarch Development, in the City of Beaver Dam, made by Apache Leasing, LLC and/or assigns. A motion was made by Schmidt, and seconded by Mattson to allow the offer made by Apache Leasing, LLC and/or assigns to lapse. Motion carried. It was the consensus of the Committee to appraise the above-listed lots, and advertise them for sale.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 002-0917-3041-010 has been assigned, owned by Oconomowoc Electroplate Company, Inc., located in the Town of Ashippun, by request of James H. Meyer, Supervisor of the Town of Ashippun. Bill Bremer discussed with the Committee the past uses of this parcel of real estate and the proposed future uses of this parcel of real estate.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 136-1016-0942-077 has been assigned, located in the Village of Hustisford, formerly owned by G&D Car Wash, LLC, and now owned by Dodge County. A motion was made by Mattson, and seconded by Behl to approve and accept the winning bid of \$37,500 on the Wisconsin Surplus Online Auction website, made by James Lang, for the purchase of a parcel of real estate, to which Dodge

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County Parcel Identification Number 136-1016-0942-077 has been assigned, located in the Village of Hustisford, formerly owned by G&D Car Wash, LLC, and now owned by Dodge County, and to authorize and approve the sale to James Lang by the Dodge County Taxation Committee, on behalf of Dodge County, Wisconsin. Motion carried.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 206-1114-0421-010 has been assigned, located in the City of Beaver Dam, and owned by Cruz A. Torres.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 206-1214-3341-093 has been assigned, located in the City of Beaver Dam, formerly owned by Charlotte Vandenburg, and now owned by Dodge County.

Open bid or bids on unsold 2015 In Rem properties, and unsold In Rem properties from prior years, and accept, reject, or defer action on the bid or bids.

PIN 038-1017-2034-014: No closed bids were received for this parcel of real estate located in the Town of Rubicon.

PIN 292-1315-0514-110: No closed bids were received for this parcel of real estate located in the City of Waupun.

The Committee discussed a parcel of real estate to which Dodge County Parcel Identification Number 038-1017-2034-014 has been assigned, located in the Town of Rubicon. A motion was made by Mattson, and seconded by Behl to authorize and direct John F. Corey to list this parcel of real estate for sale on the Wisconsin Surplus Online Auction website, with a minimum bid amount of \$25,000, commencing no later than October 12, 2015, and ending on November 9, 2015, at 10:00 a.m. Motion carried.

Patti K. Hilker made an oral status report to the Committee regarding the 2015 In Rem Foreclosure properties.

Patti K. Hilker made an oral status report to the Committee regarding the 2016 In Rem Foreclosure properties.

The next regular meeting of the Taxation Committee is scheduled for October 19, 2015, at 8:30 a.m., in Room 1A of the Dodge County Administration Building.

A special meeting of the Taxation Committee was scheduled for November 10, 2015 at 8:00 a.m., in Room 1A of the Dodge County Administration Building.

A motion was made by Mattson, and seconded by Schmidt to adjourn the meeting at 12:17 p.m. Motion carried.

Rodger Mattson, Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

County of Dodge

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MEMO TO FILE

TO: Matthew Damrow Real Estate In Rem Property
N3347/N3349 Maiden Lane Road, Town of Lowell
Corporation Counsel File No. 1943

FROM: John F. Corey 
Corporation Counsel

DATE: October 9, 2015

RE: Real Property formerly owned by Matthew B. Damrow located in the Town of Lowell – PIN: 032-1014-1943-001

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1. On June 24, 2015, the Dodge County Circuit Court made and entered a Judgment of Foreclosure of Tax Lien, which vested title to the property in Dodge County, Wisconsin.
 2. The Internal Revenue Service (IRS) has a 120-day redemption period from the date the deed was taken by the County.
 3. 120 days from June 24, 2015 is October 23, 2015 (not counting June 24, 2015, but counting October 23, 2015).
 4. After the 120-day redemption period has elapsed, the IRS no longer has any interest in the property.
 5. The IRS does not need to issue a discharge of lien or release of right of redemption after the 120 days after a non-judicial sale (it is the position of the IRS that In Rem proceedings resulting in a default judgment constitute a non-judicial sale under IRC 7425(b), (c) and (d)).
 6. The Dodge County Taxation Committee met on March 31, 2015. The minutes from that meeting reflect that the Taxation Committee took the following action regarding the former Damrow property: "A motion was made by Mattson, and seconded by Berres to take title to this property and to not establish an appraised value, at this time, for this property. Motion carried."
 7. A meeting of the Taxation Committee has been scheduled for November 10, 2015.

8. Please put on the agenda for either the October 19, 2015 meeting of the Dodge County Taxation Committee or the November 10, 2015 meeting of the Dodge County Taxation Committee, the following items:
 - A. Consider, discuss, and take action on a parcel of real estate to which Dodge County Parcel Identification Number 032-1014-1943-001 has been assigned, located in the Town of Lowell, formerly owned by the Estate of Matthew B. Damrow, and now owned by Dodge County.
 - B. Establish or reestablish an appraised value for this parcel of real estate and authorize and direct the County Treasurer to advertise this parcel of real estate.
9. On September 3, 2014, Mark R. Linde, completed a Land Appraisal Report (report) on this property. The report is in the brown file that JFC started, which contains many files, but the report is in the Matthew B. Damrow Real Estate – In Rem Property 03/26/2014 file at the rear on the left hand side of the file.
10. Mark R. Linde appraised the property for \$31,000. The appraisal was performed “as is” with the cost to remove the subject house, foundation, mobile home, and backfilling the basement area with clean fill to meet surrounding grade attached to this report. The report is also subject to removal of the automobiles, semi tractor, and ATV vehicle located on the subject property. No value is assigned to the well, septic, or shed.
11. JFC check with Dennis Schmidt at Laatsch Title Company to make sure that after the expiration of the 120-day redemption period, the title insurance company will issue a policy of title insurance for the property.
12. Be sure to include, in any advertisement of this property for sale, a statement that Dodge County will provide a title insurance policy, in the amount of the purchase price, to the successful bidder, at no cost.

(a) Contain all information required under s. 70.65 (2) (a) to (d) and (f).

(b) Conform with the format required by the department of revenue under s. 70.09 (3).

(c) Reflect all payments received by the taxation district treasurer.

(2) **CORRECTION OF PROPERTY DESCRIPTION.** If the county treasurer discovers any error or inadequacy in the description of any property in the tax roll, he or she may correct the description in the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the county treasurer corrects a description of property, he or she shall keep a record identifying the place where each correction is made, briefly describing the correction and specifying the date when the correction was made.

(3) **COUNTY TREASURER TO ACCEPT UNPAID TAXES.** If the roll is delivered under sub. (1), the county treasurer shall accept all unpaid real property taxes, special assessments, special charges and special taxes contained in the tax roll.

History: 1987 a. 378; 1991 a. 39.

74.45 Certificate of delinquent taxes; endorsement of treasurer's bond. (1) **CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER.** After the taxation district treasurer transfers the tax roll under s. 74.12 or 74.43, the county treasurer shall prepare a certificate of the amount that is delinquent on real property and the amount that is not delinquent but payable in subsequent installments on real property and the amount of delinquent special assessments, special charges and special taxes.

(2) **ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND.** After the taxation district treasurer has fulfilled the requirements for settlement with the county under s. 74.25 or 74.30, the county treasurer if requested to do so, shall endorse the bond of the taxation district treasurer executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges the taxation district treasurer and his or her sureties from the obligations of the bond, unless the return of the taxation district treasurer under s. 74.43 is false. If the return is false, the bond continues in force and the taxation district treasurer and his or her sureties are subject to action upon the bond for all deficiencies and damages resulting from the false return.

History: 1987 a. 378; 1991 a. 39.

74.47 Interest and penalty on delinquent amounts.

(1) **INTEREST.** The interest rate on delinquent general property taxes, special charges, special assessments and special taxes included in the tax roll for collection is one percent per month or fraction of a month.

(2) **PENALTY ALLOWED.** (a) Any county board and the common council of any city authorized to act under s. 74.87 may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

(3) **DISTRIBUTION.** (a) All interest and penalties collected by the county treasurer on payments of real property taxes and special taxes shall be retained by the county treasurer for the county.

(b) All interest and penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which settles for unpaid special assessments and special charges under s. 74.29 shall be retained by the county treasurer for the county.

(c) All interest on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges under s. 74.29 shall, along with the delinquent amounts that have been paid, be paid to the taxing jurisdiction which assessed the special assessment or special charge as follows:

1. If collected on or before July 31, as part of the tax certificate under s. 74.29.

2. If collected after July 31 and before issuance of the tax certificate under s. 74.57, on or before September 15.

(d) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall be retained by the taxation district treasurer for the taxation district.

(e) All interest and penalties on payments of delinquent general property taxes collected by the taxation district treasurer shall be retained by the taxation district treasurer for the taxation district.

(f) All penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges shall be retained by the county treasurer for the county.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

74.485 Charge for converting agricultural land. (1) **DEFINITION.** In this section, "agricultural land" has the meaning given in s. 70.32 (2) (c) 1g.

(2) **CONVERSION CHARGE.** Except as provided in sub. (4), a person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located, shall pay a conversion charge to the county in which the land is located in an amount, calculated by the county treasurer, that is equal to the number of acres converted multiplied by the amount of the difference between the average fair market value of an acre of agricultural land sold in the county in the year before the year that the person converts the land, as determined under sub. (3), and the average equalized value of an acre of agricultural land in the county in the year before the year that the person converts the land, as determined under sub. (3), multiplied by the following:

(a) Five percent, if the converted land is more than 30 acres.

(b) Seven and one-half percent, if the converted land is 30 acres or less but at least 10 acres.

(c) Ten percent, if the converted land is less than 10 acres.

(3) **VALUE DETERMINATION.** Annually, the department of revenue shall determine the average equalized value of an acre of agricultural land in each county in the previous year, as provided under s. 70.57, and the average fair market value of an acre of agricultural land sold in each county in the previous year based on the sales in each county in the previous year of parcels of agricultural land that are 38 acres or more to buyers who intend to use the land as agricultural land.

(4) **EXCEPTIONS AND DEFERRAL.** (a) A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is not subject to a conversion charge under sub. (2) if the converted land may be assessed as undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the conversion charge determined under sub. (2) represents less than \$25 for each acre of converted land.

(b) If a person owes a conversion charge under sub. (2), the treasurer of the county in which the person's land is located may defer payment of the conversion charge to the succeeding taxable year if the person demonstrates to the assessor of the taxation district in which the land is located that the person's land will be used as agricultural land in the succeeding taxable year. A person who receives a deferral under this paragraph is not subject to the conversion charge under sub. (2) related to the deferral, if the person's land is used as agricultural land in the succeeding taxable year. If

RESOLUTION NO. 90-11

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY,
WISCONSIN MEMBERS,

WHEREAS, on the 15 day of June, 1982, the Dodge County Board of Supervisors enacted Ordinance No. 202 which provided that as of January 1, 1983 there was imposed a penalty of up to 0.5% per month, or fraction of a month, in addition to the statutory 0.1% per month on all real estate property taxes that became delinquent after that date, and

WHEREAS, since January 1, 1983, such delinquent real estate property taxes in Dodge County have been subject to the additional 0.5% penalty, and

WHEREAS, by Act 378, effective January 1, 1989, the Wisconsin State Legislature has recodified Section 74, Property Tax Collections, of the Wisconsin Statutes, and as a result, both personal property tax and real estate tax as defined in Section 70.02 of the Wisconsin Statutes, have been described as "general property taxes," and

WHEREAS, Act 378, effective January 1, 1989, provides in Section 74.47, that:

(2) PENALTY ALLOWED. (a) Any county board and the common council of any city authorized to act under s. 74.87 may by ordinance impose a penalty of up to 0.5% per month, or fraction of a month, in addition to the interest under sub.(1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) Any ordinance enacted under par.(a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance," and

WHEREAS, in order for the cities of Dodge County to collect and retain this additional penalty of 0.5% as applies to delinquent personal property taxes, it is necessary for Dodge County to amend Ordinance No. 202 so as to comply with the present Section 74.47 of the Wisconsin Statutes.

THEREFORE, BE IT RESOLVED:

That Ordinance No. 202, enacted by the Dodge County Board of Supervisors on June 15, 1982, and made effective on January 1, 1982, is hereby amended to read as follows:

1. That there is hereby imposed a penalty of 0.5% per month, or fraction of a month, in addition to the general interest under sub. (1) provided in Section 74.47(a) of the Wisconsin Statutes, on all general taxes and special assessments overdue or delinquent on or after April 17, 1990.

2. That the County Treasurer shall distribute all interest and penalties collected by the County Treasurer on payment of general taxes as required by Sec. 74.47(3) of the Wisconsin Statutes, 1987-88.

3. That this Ordinance is adopted pursuant to authority contained in Section 74.47(2) of the Wisconsin Statutes, 1987-88.

This Ordinance shall take effect and be in force from and after April 17, 1990.

Dated at Juneau, Wisconsin, this 17 day of April, 1990."

All of which is respectfully submitted this 17 day of April, 1990.

Earl Schulz
DODGE COUNTY TAXATION COMMITTEE