

## **DODGE COUNTY TAXATION COMMITTEE**

October 19, 2015 at 8:30 A.M.

ROOM 1A DODGE COUNTY ADMINISTRATION BUILDING  
JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 8:30 a.m.

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

Members absent: None.

Others present: John F. Corey, Corporation Counsel, Patti K. Hilker, Treasurer, James Mielke, County Administrator, and Attorney Sean Donohue.

A motion was made by Behl, and seconded by Nelson 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 Matteson, and seconded by Schmidt to approve the September 28, 2015 minutes as presented. Motion carried.

The Committee considered and discussed the penalty of one-half of one percent per month on delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll. A motion was made by Nelson, and seconded by Schmidt to direct John F. Corey to draft a proposed ordinance to authorize the Taxation Committee, in the exercise of the sole discretion of the Taxation Committee, and on a case-by-case basis, to waive the accrued penalty of one-half of one percent per month on delinquent general property taxes, special assessments, special charges, and special taxes included in the tax rolls, owed to Dodge County by individuals or entities, and to present a first draft of the proposed ordinance to the Committee at its meeting scheduled for November 10, 2015. Motion carried.

The Committee considered and discussed Lots 3, 4, 5, 7, and 8 of the Plat of Monarch Development, located in the City of Beaver Dam, Wisconsin.

A motion was made by Nelson, and seconded by Matteson to authorize and direct John F. Corey, Corporation Counsel, to commence and prosecute an eviction action against the former owners and occupants of a parcel of real estate to which Dodge County Parcel Identification Number 006-1215-1641-025 has been assigned, located in the Town of Burnett, formerly owned by Larry DeVries, and now owned by Dodge County. Motion carried.

The Committee considered and discussed 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, regarding motor vehicles located on this parcel of real estate. Attorney Sean Donohue, Special Administrator of the Estate of Matthew B. Damrow, Deceased, gave an oral report to the Committee regarding motor vehicles located on this parcel of real estate, and a tentative timeline by which these motor vehicles will likely be lawfully removed from this parcel of real estate, and lawfully disposed of.

It was the consensus of the Committee to authorize and direct John Corey to make necessary arrangements with Brian Field of the Highway Department, to cause the Highway Department to relocate all of these motor vehicles to one general location near the north driveway of this parcel of real estate, in order to facilitate the later removal of these motor vehicles from this parcel of real estate.

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The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 038-1017-1434-004 has been assigned, located in the Town of Rubicon, and owned by Majestic Properties, LLC. Patti K. Hilker made an oral report to the Committee as follows: On October 8, 2015, the following individuals attended an informal meeting at the Dodge County Administration Building, regarding this parcel of real estate: William Paske, representative of the owner; Tom Duffy, consultant to William Paske; Robert Herzog, Realtor/Developer; Ken Berkel, Chairman of Rubicon Sanitary District; Dennis Kurtz, Treasurer of Rubicon Sanitary District; Stan Riffle, Attorney for Rubicon Sanitary District; Jeff Berres, Chairman of the Dodge County Taxation Committee; James Mielke, Dodge County Administrator; John F. Corey, Dodge County Corporation Counsel; Russell Kottke, Chairman of the Dodge County Board of Supervisors; and, Patti K. Hilker, Dodge County Treasurer; Attendees considered and discussed delinquent general property taxes, accrued interest, accrued penalties, and special assessments included in the tax roll for this parcel of real estate; Attendees considered and discussed waiver of accrued penalties and waiver of special assessments; Attendees considered and discussed proposals made by Majestic Properties, LLC, for payment of delinquent general property taxes, accrued interest, accrued penalties, and special assessments included in the tax roll for this parcel of real estate, and for waiver of accrued penalties and for waiver of special assessments; Attendees considered and discussed proposals made by Rubicon Sanitary District to waive, in part, special assessments, and to defer, in part, special assessments; Attendees considered and discussed Section 236.21(3), of the *Wisconsin Statutes*, which provides that to entitle a final plat of a subdivision to be recorded, a certificate of the treasurer of the county in which the subdivision lies stating that there are no unpaid taxes or unpaid special assessments on any of the lands included in the plat, must appear on the final plat.

The Committee considered and 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.

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.

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

The next regular meeting of the Taxation Committee is 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 Behl to adjourn the meeting at 9:37 a.m. Motion carried.

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Rodger Mattson, Secretary

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

## Corey, John

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**From:** Stan Riffle <sriffle1@aol.com>  
**Sent:** Monday, October 26, 2015 10:02 AM  
**To:** robertherzog@gmail.com  
**Cc:** dadster1@charter.net; Hilker, Patti; Mielke, James; Corey, John  
**Subject:** Majestic/County/Rubicon SD meeting  
**Attachments:** Rubicon SD-County memo.pdf

Robert:

Attached you will find my memo reflecting my notes taken at the October 8 meeting. I believe it accurately reflects the discussion we had at that time.

Stan

H. Stanley Riffle  
ARENZ, MOLTER, MACY, RIFFLE & LARSON SC  
PO Box 1348  
Waukesha, WI 53187  
262 548-1340 (w)  
262 548-9211 (f)  
414 254-5911 (c)

LAW OFFICES OF  
**ARENZ, MOLTER,  
MACY, RIFFLE & LARSON, S.C.**  
720 N. EAST AVENUE  
P.O. BOX 1348  
WAUKESHA, WISCONSIN 53187-1348  
Telephone (262)548-1340  
Facsimile (262)548-9211  
Email: sriffle1@aol.com

DALE W. ARENZ  
DONALD S. MOLTER, JR.  
JOHN P. MACY,  
COURT COMMISSIONER  
H. STANLEY RIFFLE,  
COURT COMMISSIONER  
ERIC J. LARSON

RICK D. TRINDL  
JULIE A. AQUAVIA  
PAUL E. ALEXY  
R. VALIGN ANDERSON

October 20, 2015

Robert Herzog  
14721 Waters Edge Trail  
New Berlin, WI 53151

Re: Majestic Hills Subdivision

Dear Robert

On Thursday, October 8th, representatives of the Majestic View Subdivision development and the Rubicon Sanitary District No. 1 Commission met with Patti Hilker, Dodge County Treasurer, to discuss a potential resolution to the issue that has obstructed completion of the development, sale of lots and construction of homes. The County representatives present were:

Russell Kottke, County Chair  
Sup. Jeff Berre  
Patti Hilker, Treasurer  
James Mielke, Administrator  
John Corey, Corporation Counsel

We provided the County representatives with background relating to our dilemma, in short, that immediately after local approvals were obtained for the subdivision and after the sanitary sewer was brought to the property by the District, the recession hit the real estate market extremely hard. This resulted in an economic climate that would not support lot sales which, in turn left real estate taxes and sewer assessments unpaid for years. Now that the market has turned, you are stymied in your plans to sell lots and complete the build-out of the subdivision, since by law the County cannot sign the plat and allow it to be recorded until the delinquent taxes and assessments have been made current. The delinquent taxes now include interest and penalties.

We further explained that you have worked out a prospective agreement with the Sanitary District (detailed in Addendum A, attached) that will resolve the delinquent sewer assessments. You have, with assistance of your consultants, concluded that you have an opportunity to bring



the delinquent taxes current if the County would waive the penalties, such that you could then immediately pay delinquent taxes and interest, record the plat and begin making lot sales.

At the October 8 meeting, I laid out a plan that would allow the County to legally waive the penalties assessed on the delinquent taxes. The Dodge County representatives were thorough in their questions and, I believe, satisfied that this could be accomplished in a manner that would meet County ordinance requirements. Both County Board Chair Kottke and County Board Supervisor Berre acknowledged support for this plan, recognizing that since the County is not interested in a tax foreclosure on this land, it makes perfect sense to work out a deal where the County is made nearly whole by payment of the delinquent taxes and interest, allowing for the plat to be recorded, thus maximizing the chance that all future taxes and assessments would be paid in full. The alternative is the permanent loss of these revenues. However, the County representatives were adamant that they would not be inclined to go through the necessary processes to accomplish this plan unless and until you are able to confirm the source for the monies to cover the delinquent tax and interest.

On behalf of the District, thank you for your efforts in revitalizing this dormant development, and if I can provide any further information or assistance, please do not hesitate to call upon me.

Very truly yours,

ARENZ, MOLTER, MACY, RIFFLE & LARSON, S.C.,

  
H. Stanley Riffle

Cc: Patti Hilker, Treasurer  
James Mielke, Administrator  
John Corey, Corporation Counsel  
Ken Berkel, District President

**MAJESTIC VIEW SUB-DIVISION SALES**

Draft 3 8/7/15

		Phase I SALES	Phase II SALES	Pd. Juneau Cty. Or Rubicon Sewer Dist.
September 1, 2015	1/2 Lawyer Fee Est.			
May 1, 2016	Bal. Lawyer Fee Lump Sum			\$ 2,500 2,500 303,820
3 <sup>rd</sup> Qt. 2016	6@ \$ 46,500	\$ 279,000		
4 <sup>th</sup> Qt. 2016	2@ 47,000	94,000		
1 <sup>st</sup> Qt. 2017	2@ 47,000		94,000	
2 <sup>nd</sup> Qt. 2017	5@ 47,500		237,500	
3 <sup>rd</sup> Qt. 2017	4@ 47,500		190,000	
4 <sup>th</sup> Qt. 2017	2@ 47,500		95,000	
1 <sup>st</sup> Qt. 2018	3@ 48,000	144,000		16,000
2 <sup>nd</sup> Qt. 2018	3@ 49,000	147,000		24,000
27 units Phase I Sold				
3 <sup>rd</sup> Qt. 2018	5@ 49,000		\$ 245,000	40,000
4 <sup>th</sup> Qt. 2018	3@ 49,000		147,000	24,000
1 <sup>st</sup> Qt. 2019	2@ 49,000		98,000	17,000
2 <sup>nd</sup> Qt. 2019	4 @ 49,000		196,000	34,000
3 <sup>rd</sup> Qt. 2019	4@ 49,500		198,000	34,000
4 <sup>th</sup> Qt. 2019	2@ 49,500		99,000	17,000
1 <sup>st</sup> Qt. 2020	2@ 49,500		99,000	17,000
2 <sup>nd</sup> Qt 2020	3@ 50,000		150,000	25,500
25 units Phase II Sold				
<b>TOTALS</b>		<b>\$1,280,500</b>	<b>\$ 1,232,000</b>	<b>\$ 557,320</b>
Average Selling Price		\$ 47,250	\$ 49,280	
Average Selling Price		52 Lots	\$ 48,517	

Pay Rubicon Sewer District Maximum of \$ 5000 legal fees- 1/2 Sept 1, 2015 Bal. May 1, 2016

**NO LETTER OF CREDIT TO BE GIVEN AGAINST SPECIAL ASSESSMENTS**

Pay Juneau County \$ 303,820 or \$13,810 per lots for Assessment to 2014 which releases

27 lots from all future assessments.. All Penalties on assessments for 2010 to 2014 are waived.

Pay Juneau County or Rubicon Sewer District on lots sales after the 22<sup>nd</sup> lot

Lots sold 2018 \$ 8,000 /lot sold for full release of Special Assessments

Lots sold 2019 \$ 8,500/lot sold for full release of Special Assessments

Lots sold After 2019 \$ 8,500/per lot sold for full release of Special Assessments

**ADDENDUM A**