

**DODGE COUNTY TAXATION COMMITTEE**

September 20, 2016, at 5:30 P.M.

ROOM 4C DODGE COUNTY ADMINISTRATION BUILDING  
JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 5:30 p.m.

Members present: Ed Benter, Jeff Berres, Cathy Houchin, Ed Nelson, and Dennis R. Schmidt.

Member(s) absent: None.

Others present: Patti K. Hilker, Treasurer, John F. Corey, Corporation Counsel, David Addison, Senior Land Information Specialist, and Edward Gratz.

A motion was made by Benter, 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 Nelson, and seconded by Schmidt to approve the August 26, 2016 minutes as presented. Motion carried.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 006-1215-0831-002 has been assigned, located in the Town of Burnett, formerly owned by Dodge County, and now owned by Gratz Development Group, LLC.

The Committee considered and discussed the disposition of personal property remaining on site after owners and occupants are evicted from county-owned In Rem parcels of real estate. John Corey reported that he will work with the Treasurer's office to add provisions to certain documents that Dodge County uses to prosecute In Rem proceedings, and to draft certain documents pertaining to the storage and disposition of personal property of evicted persons, for use by Dodge County after Judgments of Foreclosure of Tax Lien have been rendered and entered. Mr. Corey further reported that the effects of these new provisions and the use of these new documents will be that Dodge County will store, on site, the personal property of evicted persons, and after Dodge County sells the real estate on which the personal property of evicted persons has been stored, the personal property on site will become the personal property of the new owner of the real estate.

John Corey presented a brief oral report regarding the status of the small claims eviction actions for the 2016 In Rem Foreclosure properties.

The Committee considered and discussed unpaid real property taxes on small parcels of real estate. David Addison presented an oral report to the Committee about how these small parcels of real estate are created.

Patti Hilker presented a brief oral report regarding the status of the 2017 Proceeding In Rem to foreclose tax liens.

The next regular meeting of the Taxation Committee is scheduled for October 18, 2016 at 5:30 p.m., in Room 4C of the Dodge County Administration Building.

A motion was made by Houchin, and seconded by Benter to adjourn the meeting at 6:36 p.m. Motion carried.

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Dennis Schmidt, Secretary

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

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO AMEND SECTION 3.015 OF THE DODGE COUNTY CODE OF ORDINANCES, PROSECUTION OF IN PERSONAM ACTIONS FOR DELINQUENT REAL ESTATE TAXES AND OTHER CHARGES

**WHEREAS**, Ordinance No. 462, *An Ordinance Authorizing the Commencement and Prosecution of In Personam Actions for Delinquent Real Estate Taxes and Other Charges*, was enacted by the Dodge County Board of Supervisors on January 20, 1998; and,

**WHEREAS**, subsequent to the enactment of Ordinance No. 462, Ordinance No. 462 was codified as Section 3.015 of the Dodge County Code of Ordinances (Code of Ordinances); and,

**WHEREAS**, the Dodge County Taxation Committee recommends that Section 3.015 be amended;

**SO, NOW, THEREFORE,**

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF DODGE DOES ORDAIN AS FOLLOWS:

Section 1: Section 3.015 of the Code of Ordinances is amended to read as follows:

- “(1) This section is adopted pursuant to the authority provided under § 74.53(5), Wis. Stats.
- (2) The Corporation Counsel for Dodge County, upon request of the Dodge County ~~Treasurer~~ **Taxation Committee**, is hereby authorized to commence and prosecute an action to recover real property taxes and costs against persons pursuant to § 74.53, Wis. Stats., for any of the following amounts that are included in the tax rolls for collection and any of the amounts under subparagraphs (b) and (c) that are not included in the tax roll for collection:
- (a) Delinquent real property taxes, special charges, special assessments and special taxes, not including amounts under subparagraphs (b) and (c), that were delinquent during the period that the person owned the property **if the property against which the amounts are levied was included in a tax certificate issued under § 74.57, Wis. Stats.;**
- (b) The cost of razing and removing property and restoring the site to a dust-free and erosion free condition incurred under § ~~66.05(2), (5), (8)(bg) or (10) 66.0413(1)(br)2., (f), (g) or (i), (2)(d) or (4)~~, Wis. Stats., or of filling an excavation incurred under § ~~66.05(6) 66.0427~~, Wis. Stats., if the person owned the property when the property was razed and removed and the site restored or the excavation was filled, **or if the person owned the property**

**while the order to raze the property was recorded in the register of deeds office;**

- (c) The cost of abating a public nuisance under § 245.595 or 823.04, Wis. Stats., if the person owned the property when the public nuisance was abated.
- (3) Upon commencement of an action as described in subsection (2), above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under § 74.57, Wis. Stats. The receiver shall manage the property, collect rents, and apply income to the payment of delinquent real property taxes.
- (4) In accordance with the provisions of § 74.53(5), Wis. Stats., the Dodge County Board of Supervisors waives the duty to specifically approve each in personam action that Dodge County may commence under § 74.53, Wis. Stats., and waives the duty to send notice to each person against whom such actions may be commenced.
- (5) The Dodge County Taxation Committee shall review the Treasurer's records regarding delinquencies and determine, in its discretion, whether to commence an in personam action against the property owner. If, in its discretion, the Taxation Committee decides to take action against the property owner(s), the following procedure shall be followed:**
- (a) The Treasurer shall send written notice to the owner or owners of properties which have been determined appropriate for in personam action, advising the owner that a decision has been made to commence an in personam action against him or her. The notice shall indicate that if full payment of the amounts recoverable under § 74.53, Wis. Stats., including interest and penalties, is received within four (4) weeks from the date of the notice, the in personam action will not be commenced. The notice shall be personally delivered or mailed via registered or certified mail, return receipt requested, to the owner at his or her last known address.**
- (b) The Treasurer shall complete an affidavit setting forth the following:**
- 1) the names of the owners provided with notice under sub. (a);**
  - 2) whether the notice was delivered personally or by mail;**
  - 3) if delivered by mail, the date of mailing and address to which it was mailed; and**
  - 4) a list of those owners for which no address was found.**
- (c) If the owner fails to make full and timely payment as requested in the notice, Corporation Counsel may commence the in personam action.**

\*\*\*Additions are indicated in **Bold Underline**, deletions are indicated by ~~Single Strikethrough~~\*\*\*

- (6) In the event a judgment is granted in an in personam action brought under sub. (5), the Corporation Counsel for Dodge County is further authorized to take all appropriate actions necessary to enforce and collect said judgment.**
- (7) Nothing contained herein, nor any use made of the procedure provided herein, shall prevent the use of other procedures provided for in the Dodge County Code of Ordinances or Wisconsin Statutes for the collection of the amounts in sub. (2)(a)-(c)."**

Section 2: This Ordinance shall be in full force and effect upon enactment and publication as provided by law.

Respectfully submitted this 15th day of November, 2016.

**Dodge County Taxation Committee:**

\_\_\_\_\_  
Jeff Berres

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Ed Nelson

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Ed Benter

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Dennis R. Schmidt

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Cathy Houchin

Enacted and approved this 15th day of November, 2016.

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Russell Kottke, Chairman  
Dodge County Board of Supervisors

\_\_\_\_\_  
Karen J. Gibson, County Clerk

\*\*\*Additions are indicated in **Bold Underline**, deletions are indicated by ~~Single Strikethrough~~\*\*\*

RESOLUTION NO. \_\_\_\_\_

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

**WHEREAS**, the undersigned Committee has determined that the Rules Of Order Governing The County Board Of Supervisors Of Dodge County, WI for the period of time commencing on April 19, 2016, and ending on April 17, 2018, both inclusive, should be the same as those set forth in the Official Directory For Dodge County dated June of 2016, with certain exceptions;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that, effective immediately, the Rules Of Order Governing The County Board Of Supervisors Of Dodge County, WI for the period of time commencing on April 19, 2016, and ending on April 17, 2018, both inclusive, shall be the same as those set forth in the Official Directory For Dodge County dated June of 2016, except that:

1. The paragraph pertaining to the Taxation Committee shall be amended to read as follows:

**Taxation Committee**

The Taxation Committee shall be comprised of five (5) Board members. The five (5) members shall be appointed by the Chairman and confirmed by the Board. The committee shall: **review the Treasurer's records and authorize the prosecution of in personam actions for delinquent real estate taxes and other charges;** review foreclosure of tax liens by action in rem; appraise all parcels of real estate acquired by Judgment of Foreclosure Of Tax Lien in in rem actions pursuant to Wis. Stats. §75.521; authorize the publication of a list of appraised values for the purpose of soliciting bids on parcels of real estate to be sold; open all bids and accept or reject them; and, authorize the Dodge County Clerk to issue Quit Claim Deeds to successful bidders. Pursuant to the provisions of Wis. Stats. § 75.69, the Board designates the Taxation Committee as the committee that is authorized to: review and approve the sales of parcels of real estate for amounts that are less than the appraised values of the parcels of real estate; accept bids for the sale of parcels of real estate that are less than the highest bids; and, prepare written statements, available for public inspection, that explain the reasons for accepting bids for the sale of parcels of real estate that are less than the highest bids.

All of which is respectfully submitted this 15th day of November, 2016.

**Dodge County Taxation Committee:**

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Jeff Berres

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Cathy Houchin

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Ed Nelson

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Dennis R. Schmidt

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Ed Benter

# County of Dodge

## Office of Corporation Counsel

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### MEMORANDUM

TO: Patti K. Hilker  
Dodge County Treasurer

Brenda Wenzel  
Dodge County Deputy Treasurer

FROM: John F. Corey  
Dodge County Corporation Counsel



DATE: October 11, 2016

RE: 2016 In Rem Property, Parcel No. 50  
Formerly owned by Cristina L. Seremet and Sasa Seremet  
A Vacant Parcel of Real Estate located at 400 N. Center Street,  
City of Beaver Dam, Dodge County, Wisconsin  
PIN: 206-1214-3333-121

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1. On October 10, 2016, the Dodge County Circuit Court, Branch IV, made and entered a Judgment of Foreclosure of Tax Lien for Parcel No. 50, and thereby transferred title to Parcel No. 50 from Cristina L. Seremet and Sasa Seremet, to Dodge County, Wisconsin;
  2. The Internal Revenue Service (IRS) has the legal right to redeem Parcel No. 50, effective for a period of 120 days from October 10, 2016;
  3. So, as of October 10, 2016, Dodge County, Wisconsin, owns Parcel No. 50, subject, however, to the legal right of the IRS to deem Parcel No. 50 on or before February 9, 2017, which is 120 days after October 10, 2016; and,
  4. **Therefore, Dodge County, Wisconsin, should not transfer title to Parcel No. 50 to any person or entity before February 10, 2017 (121 days after October 10, 2016).**

If you have any questions, or if I can otherwise be of service to you, please contact me.

JFC:kl