

DODGE COUNTY TAXATION COMMITTEE

March 7, 2019, at 6:00 P.M.

ROOM 1A DODGE COUNTY ADMINISTRATION BUILDING
JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 6:00 p.m.

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

Member(s) absent: Jeffrey Schmitt.

Others present: Karl Huth, Julie Nickel, City of Waupun Mayor, Kathy Schlieve, City of Waupun Administrator, Robert Ballweg, Jacob Ballweg, Kim Nass, Corporation Counsel, Patti Hilker, Treasurer.

Public Comment: None

A motion was made by Schmidt, and seconded by Houchin to approve the January 24, 2019 minutes as presented. Motion carried.

The Committee discussed a parcel of real estate, located at 820 E. Brown Street, City of Waupun, and owned by Mark Kalupa (PIN 292-1315-0422-004). The Committee determined that it should view the property prior to making a decision on whether to proceed with an agreement with the City of Waupun.

The Committee reviewed and discussed the Resolution and § 75.365 Agreement with Village of Randolph for five parcels of real estate bordering Stark Street, in the Village of Randolph (PINs 176-1213-0632-004, 176-1213-0632-005, 176-1213-0632-006, 176-1213-0632-041 and 176-1213-0632-042). Kim Nass reported that the Village has not taken action on its Resolution. The Village of Randolph desires to access the property for Phase I investigation. No action needs to be taken by Dodge County at this time.

The Committee reviewed and discussed a parcel of real estate owned by Chicago, Milwaukee and St. Paul Railway Company, located in the Village of Randolph (PIN 176-1213-0632-139). Kim Nass reported that the Wisconsin Department of Transportation is unable to deem this parcel "abandoned" and it has no ownership interest in the parcel. It was the consensus of the Committee to obtain a title search on this property at the cost quoted by Integrity Search Solution of \$175.00.

The Committee reviewed and discussed DNR case closure status (Landmark Credit Union) for Monarch Lots 9 and 10, City of Beaver Dam. Kim Nass reported that the closure application will be submitted to DNR this month.

The Committee reviewed and discussed the status of the Monarch Development LLC Agreement for Monarch Lots 3, 4, 5, 7, and 8, City of Beaver Dam. Kim Nass reported that Dodge County and Monarch are exchanging information. Records were reviewed at the DNR Fitchburg office, and any environmental studies done on the parcels will be incorporated into the agreement and shared with Monarch Development LLC.

The Committee reviewed and discussed a parcel of real estate located in the Town of Ashippun and owned by Oconomowoc Electroplating (PIN 002-0917-3041-010). The Committee requested Kim Nass to research ownership of this property and report back to the Committee.

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Page 2 of 2

Kim Nass reported on a parcel of real estate located in the Town of Rubicon, owned by Majestic Properties, LLC (PIN 038-1017-1434-004). There is an interest by the owner to initiate discussions regarding potential resolutions. The owner has contacted Dodge County, the Town of Rubicon, and the Rubicon Sanitary District.

The Committee reviewed and discussed a raze order for a parcel of real estate located at 612 Hubbard Street, in the City of Horicon. The raze order was presented along with a status report regarding the delinquent taxes to the Committee for informational purposes.

The Committee reviewed and discussed a parcel of real estate located at 221 W. State Street, City of Fox Lake. Estate of Gary T. Ballweg (Dodge County Case No. 18 PR 89). Robert Ballweg reported that the property is listed for sale. Jacob Ballweg is handling the listing. Robert Ballweg will keep the Committee informed. Kim Nass reported that the property was included in the 2019 In Rem action and a Claim was filed in the Probate action. The consensus of the Committee is to follow the normal In Rem process.

The Committee reviewed and discussed unredeemed 2019 In Rem Foreclosure properties, and any unsold In Rem properties from prior years.

A special meeting of the Taxation Committee is scheduled for March 27, 2019 at 8:30 a.m., with an alternate date of March 29, 2109 in Room 1A of the Dodge County Administration Building, to tour and view 2019 In Rem properties, unsold In Rem properties from prior years, and properties that are currently tax delinquent but to which Dodge County has not taken title.

A motion was made by Schmidt, and seconded by Benter to adjourn the meeting at 7:49 p.m. Motion carried.

Cathy Houchin, Secretary

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

2
3 **Resolution Authorizing an Agreement with the Village of Randolph for the**
4 **Conveyance of Parcels of Real Estate to the Village of Randolph**
5 **In Exchange For the Payment of Unpaid Real Property Taxes and Fees**
6

7 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN,
8

9 **WHEREAS**, Dodge County, Wisconsin, is the owner of parcels of real property located in the
10 Village of Randolph, Wisconsin, identified as Dodge County Parcel Identification Numbers 176-1213-
11 0632-004, 176-1213-0632-005, 176-1213-0632-006, 176-1213-0632-041 and 176-1213-0632-042
12 (“the parcels”)and,
13

14 **WHEREAS**, the parcels are located in the Village of Randolph bordering Stark Street as
15 depicted on Exhibit “A”, attached hereto and incorporated herein; and,
16

17 **WHEREAS**, tax certificates have been issued on the parcels for nonpayment of real property
18 taxes for which interest and penalties have accrued at a rate of one percent (1%) per month and penalty
19 at a rate of one half percent (0.5%) per month until Dodge County obtained Tax Foreclosure Judgments
20 for the parcels; and,
21

22 **WHEREAS**, as of December 31, 2018, the total unpaid delinquent taxes, interest and penalty for
23 the parcels for tax years 2011 through 2018 amounted to \$192,069.96; and,
24

25 **WHEREAS**, Dodge County has acquired these parcels through in rem tax foreclosure proceedings;
26 and,
27

28 **WHEREAS**, the Village of Randolph has expressed an interest in acquiring these parcels in
29 order to revitalize the downtown area; and,
30

31 **WHEREAS**, Dodge County is interested in having the parcels returned to productive use; and,
32

33 **WHEREAS**, the Dodge County Taxation Committee has considered the tax delinquent status
34 and the history of the parcels in conjunction with the Village of Randolph’s request to acquire the
35 parcels, and has formed the considered conclusion that it is in Dodge County’s best interest to enter
36 into an agreement with the Village of Randolph for conveyance of said parcels on terms and conditions
37 acceptable to Dodge County, and recommends that the Dodge County Board of Supervisors approve
38 such action;
39

40 **SO, NOW, THEREFORE, BE IT RESOLVED**, by the Dodge County Board of Supervisors
41 that the Dodge County Administrator and the Dodge County Clerk, on behalf of Dodge County, are
42 hereby authorized to enter into an agreement, pursuant to § 75.365, Wis. Stats., with the Village of
43 Randolph for the conveyance of the parcels to the Village of Randolph in exchange for the payment of
44 unpaid real property taxes and fees for tax years 2011 through 2018, which amount is \$118,108.16;
45 and,
46

1 **BE IT FINALLY RESOLVED**, that said agreement shall contain terms and conditions
2 acceptable to Dodge County, including, but not limited to, environmental indemnifications.

All of which is respectfully submitted this 16th day of April, 2019.

Dodge County Taxation Committee:

Jeff Berres

Dennis Schmidt

Jeff Schmitt

Cathy Houchin

Ed Benter

Vote Required: Majority of Members present.

Resolution Summary: A resolution authorizing the Taxation Committee to enter into an agreement with the Village of Randolph for the conveyance of parcels to the Village of Randolph in exchange for the payment of unpaid real property taxes.

AGREEMENT

Between Dodge County and Village of Randolph Pursuant to §75.365, Wis. Stats.

THIS AGREEMENT is made and entered into this _____ day of March, 2019, by and between the Village of Randolph, Wisconsin, a municipal corporation, (“VILLAGE”) and Dodge County, Wisconsin, a quasi-municipal corporation (“COUNTY”).

RECITALS

WHEREAS, there are five (5) parcels of land located in the VILLAGE which border Stark Street identified as Dodge County Parcel Identification Numbers, with parentheses denoting tax year delinquencies:

176-1213-0632-004 (2011-2017)
176-1213-0632-005 (2012-2018)
176-1213-0632-006 (2011-2017)
176-1213-0632-041 (2012-2018)
176-1213-0632-042 (2012-2018)

hereafter referred to as the “PROPERTY”; and,

WHEREAS, the COUNTY has acquired the PROPERTY through *In Rem* Tax Foreclosure proceedings in 2018 and 2019; and,

WHEREAS, there are a number of buildings and possibly equipment and other items on or within the PROPERTY that were used for the operation of an automobile dealership, vehicle maintenance, repair business and building supply center; and,

WHEREAS, the VILLAGE is interested in the PROPERTY in its efforts to improve the downtown area of the Village of Randolph; and

WHEREAS, the COUNTY and VILLAGE desire to enter into this agreement pursuant to §75.365, Wis. Stats., regarding the PROPERTY;

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE I ACQUISITION OF THE PROPERTY

Section 1.01 The Taxation Committee of the Dodge County Board of Supervisors, on August 2, 2018, the COUNTY acquired certain parcels of the PROPERTY identified as Parcel Identification Numbers 176-1213-8632-004 and 176-1213-0632-006, by tax foreclosure pursuant to the commencement of 2018 *In Rem* No. 3.

- Section 1.02 The Taxation Committee of the Dodge County Board of Supervisors, the COUNTY commenced 2019 *In Rem* No. 1 Tax Foreclosure proceedings for certain parcels of the PROPERTY, specifically, Parcel Identification Numbers 176-1213-0632-005, 176-1213-0632-041, and 176-1213-0632-042 on or about October 31, 2018, pursuant to the authority vested in the COUNTY by the Wisconsin Statutes.
- Section 1.03 The time for redeeming the parcels of the PROPERTY referred to in Section 1.02 has expired and therefore the Taxation Committee of the Dodge County Board of Supervisors on February ____, 2019 acquired the certain parcels of the PROPERTY referred to in Section 1.02 by completing the 2019 *In Rem* Tax Foreclosure proceedings forthwith as to those parcels.
- Section 1.04 The COUNTY agrees that upon acquisition of the PROPERTY by *In Rem* Tax Foreclosure proceedings, it will thereafter convey the acquired PROPERTY to the VILLAGE by Quit Claim Deed(s) upon the conditions that the VILLAGE has approved and executed this Agreement and fulfilled the obligations contained herein.
- Section 1.05 The total delinquent real property taxes, interest, penalties and fees due on the PROPERTY for the tax years 2011 through 2018, inclusive is \$192,069.96.
- Section 1.06 The COUNTY and VILLAGE agree that the amount of \$118,108.16 is the outstanding delinquent real property taxes and fees due for the PROPERTY for the tax years 2011 through 2018, inclusive.
- Section 1.07 The VILLAGE agrees that in consideration for the conveyance of the PROPERTY, it shall remit to the COUNTY, by not later than 30 days after the COUNTY and VILLAGE execute the Agreement, the sum which consists of the outstanding principal amount of real property taxes due and fees for the tax years 2011 through 2018, inclusive, which totals \$118,108.16 and shall hereinafter be referred to as the "specified sum."
- Section 1.08 The COUNTY agrees that the specified sum is, and shall be, the payment necessary to acquire the PROPERTY and the VILLAGE shall not, in any case, be responsible for any interest or penalty as to the delinquent real property taxes for the PROPERTY.
- Section 1.09 The VILLAGE agrees and acknowledges that the COUNTY'S conveyance of the PROPERTY to the VILLAGE is a conveyance "as is", by Quit Claim Deed(s) which will be prepared by COUNTY and recorded by the COUNTY after payment of the specified sum.
- Section 1.10 The VILLAGE agrees and acknowledges that it will be responsible for the 2019 real property taxes on the PROPERTY, which the VILLAGE may recover upon sale of the PROPERTY.
- Section 1.11 The COUNTY assigns any and all rights it may have pursuant to § 75.39, Wis. Stats., to the VILLAGE.

Section 1.12 The COUNTY has entered into a Use Agreement (Agreement No. 14-79766) with the Department of Transportation (DOT), a copy of which is attached hereto as Exhibit "A", providing for the continued use of State-owned railroad right of way property adjacent to PIN 176-1213-0632-006 and the COUNTY does hereby assign any and rights it has under said agreement to the VILLAGE.

ARTICLE II INDEMNIFICATION

Section 2.01 The VILLAGE shall exonerate, save harmless, protect, indemnify and defend the COUNTY, its officers, employees and agents from and against any and all losses, damages, claims, suits or actions, judgments, and costs whatsoever, including reasonable attorneys' fees, which may arise out of or be attributable to the conveyance of the PROPERTY from the COUNTY to the VILLAGE.

Section 2.02 The COUNTY shall not be responsible or liable to the VILLAGE for any loss or damage that may be occasioned by or through either the acts or omissions of persons occupying the PROPERTY, if any.

ARTICLE III ENVIRONMENTAL INDEMNIFICATION

Section 3.01 Indemnification. The VILLAGE, for itself and its legal representatives, heirs, successors, and guarantors, jointly and severally agree to indemnify, defend (with counsel reasonably approved by the indemnified parties), reimburse and hold harmless the COUNTY, its elected officials, employees, agents and successors, and assigns (the "indemnified parties"). The VILLAGE agrees to indemnify, defend, reimburse and hold harmless the indemnified parties from and against any and all Environmental Damages arising from the actual or suspected presence of any Hazardous Substances upon, about, or beneath the PROPERTY or migrating to or from the PROPERTY, or arising in any manner whatsoever out of the actual or suspected violation of any Environmental Requirements pertaining to the PROPERTY and the former, current or future activities thereon by any party, or from the breach of any warranty or covenant or the inaccuracy of any representation of the VILLAGE contained in this Agreement; provided, however, that the VILLAGE shall not be required to indemnify, defend, reimburse or hold harmless any of the indemnified parties for any Environmental Damages arising out of the presence of any Hazardous Substances which were deposited or disposed of on the PROPERTY on or after the date the PROPERTY is conveyed to the VILLAGE.

Section 3.02 Term. The obligations of the VILLAGE under this Agreement shall be continuing and shall survive the conveyance of the PROPERTY contemplated hereunder and payment of the specified sum.

Section 3.03 Investigation. The obligations of the VILLAGE under this Agreement shall not be affected by any investigation by or on behalf of the COUNTY or any other indemnified party, or by any information that the COUNTY or any other indemnified party may have or obtain with respect thereto.

Section 3.04 Expenditures for Property. The COUNTY shall have no responsibility for the payment of expenditures made and all liabilities incurred in performing the VILLAGE's obligations under this Agreement, including, but not limited to, fees of the engineers, surveyors, and consultants; the cost of environmental surveys; the cost of site clean-up, and remediation of any Hazardous Substances and other expenses.

**ARTICLE IV
MISCELLANEOUS**

Section 4.01 Notices. All notices, demands, requests, consents, approvals and other communications required to be given hereunder shall be in writing and delivered personally or sent by registered or certified mail, postage prepaid, return receipt requested, or by private courier or by facsimile transmission (followed by first class mail delivery of the original), addressed to the party to be so notified as follows:

If to COUNTY: Corporation Counsel
Dodge County Administration Building, 4th Floor
127 E. Oak Street
Juneau, WI 53039-1329

If to VILLAGE: Village of Randolph
248 W. Stroud Street
Randolph, WI 53956

and shall be deemed received three (3) days after the mailing thereof. Either party may at any time change the address for notice of such party by mailing a notice to the other party.

Section 4.02 Captions. The captions of Articles and Sections are for convenience of reference only, and shall not affect the construction to be given any provision hereof.

Section 4.03 Entire Agreement. This Agreement contains the entire Agreement between the parties with respect to the subject matter hereof, supersedes all prior agreements or understandings, if any, with respect thereto and may not be amended, supplemented or terminated, nor shall any obligation or condition be deemed waived, except by a written instrument signed by the party to be charged.

Section 4.04 Third party beneficiaries. The parties do not intend to confer any benefits hereunder on any person other than the parties hereto.

Section 4.05 No Assignment. The VILLAGE and the COUNTY agree that there will be no assignment or transfer of this Agreement, nor of any interest in this Agreement.

State of Wisconsin)
) ss.
Dodge County)

Personally came before me this _____ day of _____, 2019, the above named Ken Ireland and the above named Ellen Jung to me known to be the persons who executed the foregoing Agreement and acknowledged the same.

Name:
Notary Public, State of Wisconsin
My Commission Expires:
(SEAL)

This Agreement drafted by:
Kimberly A. Nass, Corporation Counsel
For Dodge County, Wisconsin

DRAFT

IN REM PROPERTIES
3/27/2019

*Includes tax, special assessments/special charges, int. & pen. & Treas. fees**

PARCEL NUMBER	LAST OWNER	PARCEL ADDRESS/MUNICIPALITY	100.1232.xxx Principal Taxes** (Includes specials)	COMMITTEE APPRAISED VALUES	ASSESSED VALUES	TOTAL Liability* for Each Property DUE THRU March 2019
026-0916-3332-021	Gerald Winge	101 Warbler Way / Town of Lebanon	\$2,805.39		\$35,400.00	\$3,697.03
026-0916-3333-075	Daniel Schwulst	75 Mourning Dove Dr / Town of Lebanon	\$4,822.68		\$26,300.00	\$6,442.67
032-1114-2844-001	Steven Bork	W8540 Chapel Rd / Town of Lowell	\$5,466.03		\$92,100.00	\$7,273.44
147-1014-1513-011	Bethany Bronkala (Sabatke)	205 Dodge St / Village of Lowell	\$9,610.24		\$30,600.00	\$12,772.72
226-1313-2641-025	Gary Ballew	221 W State St / City of Fox Lake	mortg. M&I rka BMO \$19,108.01		\$80,000.00	\$34,597.44
226-1313-2642-028	Michael Ensey	407 Trenton St #3 / City of Fox Lake	mortg. City of Fox Lake \$130,081,681.19		\$1,300.00	\$288.76
226-1313-3512-033	Patricia Nell (Strohbusch)	270 E Kindt St / City of Juneau	\$12,178.65		\$10,000.00	\$2,336.38
241-1115-2723-008	Jenifer Linendoll	200 Marguerite Ct / City of Mayville	\$8,707.68		\$43,300.00	\$24,441.41
251-1216-2422-010	Robert (Bob) Tesler	820 E Brown St / City of Waupun	\$55,437.72		\$89,000.00	\$11,408.73
292-1315-0422-004	Mark Kalupa		\$100,709.58		\$600,000.00	\$72,154.53
** COLOR KEY: HOMESTEAD PROPERTY MORTGAGE JUDGMENT						\$175,413.11

TAX DELINQUENT PROPERTIES NOT TAKEN BY DODGE COUNTY (TAX DEED PROPERTIES)

PARCEL NUMBER	CURRENT OWNER	MUNICIPALITY	Principal Taxes Due (Includes specials)	Years Delinquent
002-0917-3041-010	Oconomowoc Electroplating	Town of Ashippun	\$1,430.96	2007-2018
020-1117-3132-016	CMC Heartland Partners	Town of Herman	\$4,083.40	2008-2018
038-1017-1434-004	Majestic Properties LLC	Town of Rubicon	\$336,906.08	2010-2018
236-1116-0623-024	Roman W. Benz	City of Horicon	\$27.81	2008-2018
236-1116-0623-073	Roman W. Benz	City of Horicon	\$27.81	2008-2018
236-1116-0623-131	Roman W. Benz	City of Horicon	\$241.92	2008-2018
241-1115-2723-008	Jenifer L. Linendoll	City of Juneau	\$12,178.65	2007-2018
291-0915-3231-062	Paul Sr., Paul Jr., Sandra Bobrowitz	City of Watertown	\$21.36	2010-2018
			\$354,917.99	

*NOTE: After 11 years, Dodge County writes-off principal amount due. The Treasurer then levies that amount in the budget the following year.