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**RESOLUTION #88-2013**

Resolution offered by the Supervisors of the Administration Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

**WHEREAS**, Wisconsin Statutes s. 74.29 provides that it is discretionary for a county to settle in full with a local unit of government for special assessments and charges; and

**WHEREAS**, Wisconsin Statutes s. 75.365 authorizes agreements as to delinquent taxes, including special assessments and charges, between counties and local units of governments; and

**WHEREAS**, it is in the best interest of Oneida County to enter into agreements with local units of government which set forth terms by which Oneida County would settle in full on delinquent special assessments and charges: and

**WHEREAS**, Oneida County, on a regular basis, takes title to parcels of real estate throughout Oneida County through in-rem procedures outlined in Wisconsin Statutes; and

**WHEREAS**, outstanding taxes and special assessments and charges remain unpaid when said properties are foreclosed upon through the in-rem process; and

**WHEREAS**, Oneida County often incurs financial losses because the amount of said outstanding taxes, special assessments and charges exceeds the fair market value of the property; and

**WHEREAS**, attached is a sample Agreement as to Delinquent Special Assessments and Charges that provides mutual financial benefits to both Oneida County and the participating local unit of government; and

**WHEREAS**, said Agreement will be offered to all local units of government within Oneida County on an equal basis; and

**WHEREAS**, the Agreement recognizes specific local units of government may, at their discretion or option, decide whether or not it is to their advantage to elect to execute said Agreement.

**NOW, THEREFORE, BE IT RESOLVED**, by the Oneida County Board of Supervisors that Oneida County shall settle in full for all delinquent special assessments and charges with those local units of government which enter into an Agreement as to Delinquent Special Assessments and Charges, which is in conformity with Wisconsin Statute s. 75.365, and in substantially the same format and language of the attached agreement; and

**BE IT FURTHER RESOLVED**, that Oneida County shall not settle in full for delinquent special assessments and charges with those local units of government which decide, in the exercise of their discretion, not to enter into said Agreement; and

**BE IT FURTHER RESOLVED**, the Oneida County Board Chairman and the County Clerk are hereby authorized to execute all Agreements on behalf of Oneida County with those local units of government which elect to enter into said Agreement with the County; and

**BE IT FURTHER RESOLVED**, that any prior resolution and/or policies inconsistent with this resolution are hereby revoked; and

**BE IT FURTHER RESOLVED**, that the settlement process outlined above shall commence on January 1<sup>st</sup>, 2014.

Vote Required: Majority = \_\_\_\_\_ 2/3 Majority = \_\_\_\_\_ ¾ Majority = \_\_\_\_\_

The County Board has the legal authority to adopt: Yes \_\_\_\_\_ No \_\_\_\_\_ as reviewed

52 by the Corporation Counsel, \_\_\_\_\_, Date:  
53 \_\_\_\_\_

54  
55 Approved by the Administration Committee this 14<sup>h</sup> day of October, 2013.

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57 Consent Agenda Item: \_\_\_\_\_ YES \_\_\_\_\_ NO

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60 Offered and passage moved by: \_\_\_\_\_  
61 Supervisor  
62 \_\_\_\_\_  
63 Supervisor  
64 \_\_\_\_\_  
65 Supervisor  
66 \_\_\_\_\_  
67 Supervisor  
68 \_\_\_\_\_  
69 Supervisor  
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71  
72 \_\_\_\_\_ Ayes  
73  
74 \_\_\_\_\_ Nays  
75  
76 \_\_\_\_\_ Absent  
77  
78 \_\_\_\_\_ Abstain  
79  
80 \_\_\_\_\_ Adopted

81  
82 by the County Board of Supervisors this \_\_\_\_\_ day \_\_\_\_\_, 2013.

83  
84 \_\_\_\_\_ Defeated

85  
86 \_\_\_\_\_  
87 Mary Bartelt, County Clerk Ted Cushing, County Board Chair

September 5, 2013

TO: Municipal Mayor, President, Administrator, Chairperson, Clerk and  
Treasurer  
FROM: Oneida County Treasurer Kris Ostermann

Oneida County has experienced a substantial increase in delinquent taxes in the last three years. This increase includes municipal unpaid special assessments and charges that are paid to your municipality annually. The County has taken an in-depth look into the settlement process and determined that changes are needed.

In accordance with 1987 Wisconsin Act 378, Chapter 74.29, Oneida County passed a resolution which stated that in August the County Treasurer shall pay in full to the municipalities all delinquent taxes as well as special assessments/charges included in the tax roll which have not previously been paid to, or retained by, the local treasurer.

Examples of special assessments and charges are as follows:

- water/sewer main and lateral installations
- street improvements (sidewalks, storm sewers, seal coating, etc.)
- street light installation
- greenbelts, drain ditch and watercourse
- weeds, tree planting, snow removal, plowing
- refuse and garbage collection, recycling
- grading, gravel, culvert, fencing, fire calls
- delinquent utility charges
- building demolition, other

Oneida County has adopted by ordinance the Foreclosure of Tax Liens by Action In Rem process to foreclose on properties with delinquent taxes. Historically, 99+% of the delinquent taxes eventually are paid and the County recoups the special assessments and charges. In the rare cases that the County takes title of a property and is unable to sell the property to cover the full delinquency, which may include special assessments or charges, the loss becomes part of the County levy. This levy increase is then essentially distributed to all County municipalities when the special assessment or charge occurred in only one municipality.

In order for Oneida County to continue to buy municipal special assessments and charges we determined that an agreement must be signed by each municipality. By entering into the attached agreement your municipality is agreeing to reimburse your special assessments and charges to the County upon foreclosure. Furthermore, if the property is sold for a profit any proceeds will be distributed according to State statutes.

To maintain equity among municipalities we are asking you to have your municipal board approve the attached agreement and return to the County by \_\_\_\_\_. If you have any questions or concerns, please contact me at 715-369-6137.

Sincerely,

Kris Ostermann  
Oneida County Treasurer

**AGREEMENT AS TO DELINQUENT SPECIAL ASSESSMENTS  
AND CHARGES**

IT IS HEREBY AGREED by and between Oneida County, a Wisconsin municipal corporation, and the municipality of \_\_\_\_\_, a municipal body corporate and politic of the State of Wisconsin, that:

1. Oneida County shall settle in full with the municipality of \_\_\_\_\_, on August 20<sup>th</sup> of each year for all special assessments and charges as authorized by Wis Stat sec. 74.29 or any successor statute.
2. Upon the taking of any property within the municipality of \_\_\_\_\_, by foreclosure of tax liens by action in rem, the municipality of \_\_\_\_\_, will immediately pay to Oneida County the amount of all municipal outstanding special assessments and charges.
3. If and when said parcel of land is sold by Oneida County, Oneida County shall, pursuant to Wis Stat sec 75.36(3), or any successor statute, deduct costs, taxes, interest and then prorate and disburse the balance of the proceeds as authorized by Wis Stat sec 75.36(3), or any successor statute.
4. This agreement is entered into in accordance with the authority granted by Wis Stat sec 75.365 and shall first be applicable to delinquent accounts eligible for foreclosure in 2013; and shall apply to all delinquent special assessments and charges due for said delinquent accounts.
5. This agreement will automatically renew on an annual basis, in all of its terms and conditions without modification, unless written notice of intent to terminate is received by the municipality of \_\_\_\_\_ clerk or the Oneida County Clerk at least 90 days prior to calendar year end.
6. The undersigned Town Chairperson/Mayor of the municipality of \_\_\_\_\_, enters into this agreement pursuant to approval granted by the \_\_\_\_\_ town board at its regular meeting of \_\_\_\_\_.

DATED AND SIGNED this \_\_\_\_ day of \_\_\_\_\_ 2013.  
MUNICIPALITY: \_\_\_\_\_  
BY: \_\_\_\_\_  
TITLE: \_\_\_\_\_

7. The undersigned Oneida County Treasurer enters into this agreement on behalf of Oneida County pursuant to the authority granted by resolution #\_\_\_\_\_ approved by the Oneida County Board of Supervisors at its regular meeting of \_\_\_\_\_ 2013.

DATED AND SIGNED this \_\_\_\_ day of \_\_\_\_\_ 2013.  
ONEIDA COUNTY BY:

\_\_\_\_\_  
Ted Cushing, Chairman  
Oneida County Board of Supervisors

\_\_\_\_\_  
Mary Bartelt  
Oneida County Clerk