

Motion by: Baughan				
Second by: Saal				
Dist.	Supervisor	Y	N	Abs
19	Allen			
10	Baughan			
1	Bialecki			
11	Breitenmoser			
13	Crosby			
12	Gilk			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	Mueller			
4				
21	Pike			
22	Reichelt			
7	Rusch			
5	Saal			
20	Vander Sanden			
18	Voermans			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				
<input type="checkbox"/> Carried				
<input type="checkbox"/> Defeated				
<input type="checkbox"/> Amended				
Voice vote				
<input type="checkbox"/> Roll call				

In Support of Statutory Changes Affecting Counties Ability to Collect Delinquent Property Taxes

WHEREAS, under current law, if a county succeeds in selling a tax delinquent property by sealed bid, statutes grant the original owner a three (3) years period in which to redden said property from the purchaser, however, in other states no redemption period is allowed, consequently Wisconsin's three year redemption for tax foreclosures creates a disincentive for potential buyers to purchase these properties from Wisconsin counties; and

WHEREAS, Lincoln County, among others, has a significant backlog of tax delinquent properties, currently in excess of 400 estate parcels on which the property owners owe taxes beyond three (3) years in arrears, with many delinquent owners who have not paid their property taxes for as much as a decade or more, causing additional strain on the county's already tight budget; and

WHEREAS, delinquent taxes due to cities, towns, public schools, and the technical colleges are paid by Lincoln County, costing approximately \$1,000,000 each year further straining the county's budget; and

WHEREAS, Lincoln County faces an increasing number of delinquent properties nearing the eleven (11) year overdue mark when, by statute, we must write them off our books, losing needed revenue; and

WHEREAS, some owners of tax delinquent parcels choose not to pay because they do not believe they will be subject to any consequences; and

WHEREAS, consequently, many of these tax delinquent properties are in a state of deterioration or abandoned condition, with some containing black mold or over run with rodents and snakes which creates a health hazard, while becoming an eyesore and public nuisance, depressing property values for neighbors, and negatively impacting the county aesthetics as well as our economy; and

WHEREAS, as an example to consider, the State of Michigan has a swifter, far less cumbersome three-year process as parcels become subject to a \$% administration fee plus interest as soon as they are unpaid with additional fees to cover county costs at six (6) months and one (1) year, followed by an automatic forfeiture to County Treasurers in the second year to tax delinquency, should the owners not take advantage of an opportunity to adhere to a tax installment payment plan or to pay off their tax debt by the third year they become subjected to the consequence of Delinquency Foreclosure at auction; and

WHEREAS, the State of Michigan expedites state-wide tax foreclosure auctions by providing a centralized website to host each county's tax foreclosure properties which reaches a broader audience as it permits online bidding to facilitate the sale of said parcels: <https://www.tax-sale.info>; and

NOW, THEREFORE BE IT RESOLVED, The Lincoln County Board of Supervisors urges and supports legislative changes which improve the process for counties to collect unpaid taxes and return chronically delinquent properties to the tax roll, in an efficient, less burdensome and more equitable manner.

STATE OF WISCONSIN)
) SS
COUNTY OF LINCOLN)

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:
June 20, 2017



BE IT FURTHER RESOLVED, the Lincoln County Board of Supervisors urges the Wisconsin State Legislature to eliminate the three-year redemption period on tax delinquent parcels sold by counties which currently puts Wisconsin counties at a disadvantage and instead provide for immediate ownership.

BE IT FURTHER RESOLVED, the Lincoln County Board of Supervisors urges the Wisconsin State Legislature to re-vamp the state-wide process for collection of delinquent property taxes using the Michigan Real Property Tax Forfeiture and Foreclosure process as a model.

BE IT FURTHER RESOLVED, the Lincoln County Board of Supervisors directs the County Clerk to send this resolution to Governor Scott Walker, Senator Tom Tiffany, Representative Mary Feltkowski, the Wisconsin Joint Finance Committee, Wisconsin Counties Association (WCA), and the County Board of all Wisconsin Counties.

Dated: June 20, 2017

Introduced by: Finance and Insurance Committee

Date Passed: June 9, 2017 Committee Vote: Passed by voice vote

Fiscal Impact: Unknown

Drafted by: Loretta Baughan

Lincoln County Supervisor 10th District

Resolution 2017-06-83 Amendment 1

Motion by: _____ Baughn

Second by: _____ Bialecki

to amend 2017-06-83 to substitute all the wording of with the hand out.

District:	Supervisor	Yes	No	Abstain	Absent
19	Allen		X		
10	Baughan	X			
1	Bialecki	X			
11	Breitenmoser	X			
13	Crosby	X			
12	Gilk	X			
14	Hafeman	X			
8	Heller	X			
17	Koth	X			
15	Lee	X			
16	Loka	X			
3	Mueller				X
4					
21	Pike	X			
22	Reichelt	X			
7	Rusch	X			
5	Saal	X			
20	Vander Sanden	X			
18	Voermans	X			
2	Weaver	X			
6	Woller	X			
9	Zeitz	X			
Totals		19	1		

☒ Carried
☐ Defeated
☐ Amended

☒ Voice Vote
☐ Roll Call

IN SUPPORT OF A STATUTORY CHANGE TO ELIMINATE
THE REDEMPTION PERIOD FOLLOWING DELINQUENT TAX FORECLOSURE

WHEREAS, under current law, if a county succeeds in selling a tax delinquent property by sealed bid, statutes grant the original owner a three (3) year period in which to redeem said property from the purchaser, however, in other states no redemption period is allowed, consequently, Wisconsin's three year redemption for tax foreclosures creates a disincentive for potential buyers to purchase these properties from Wisconsin counties; and

WHEREAS, Lincoln County, among others, has a significant backlog of tax delinquent properties, currently in excess of 400 real estate parcels on which the property owners owe taxes beyond three (3) years in arrears, with many delinquent owners who have not paid their property taxes for as much as a decade or more; and

WHEREAS, delinquent taxes due to cities, towns, public schools, and the technical college are paid by Lincoln County reducing our cash available for other purposes; and

WHEREAS, Lincoln County faces an increasing number of delinquent properties nearing the eleven (11) year overdue mark when, by statute, we must write them off our books; and

WHEREAS, consequently, many of these tax delinquent properties are in a state of deterioration or abandoned condition, with some containing black mold or over run with rodents and snakes which creates a health hazard while becoming an eyesore and public nuisance, depressing property values for neighbors, and negatively impacting the county aesthetics as well as our economy; and

WHEREAS, the redemption period for those who owe delinquent property taxes in our neighboring State of Michigan expires prior to the tax foreclosure sale and provides for immediate ownership to purchasers of these parcels.

NOW, THEREFORE, BE IT RESOLVED, the Lincoln County Board of Supervisors urges and supports legislative changes which improve the process for counties to collect unpaid taxes and return chronically delinquent properties to the tax roll, in an efficient, less burdensome and more equitable manner.

BE IT FURTHER RESOLVED, the Lincoln County Board of Supervisors urges the Wisconsin State Legislature to eliminate the three (3) year redemption period on tax delinquent parcels sold by counties which currently puts Wisconsin counties at a disadvantage and instead provide for immediate ownership.

BE IT FURTHER RESOLVED, the Lincoln County Board of Supervisors directs the County Clerk to send this resolution to Governor Scott Walker, Senator Tom Tiffany, Representative Mary Feltkowski, the Wisconsin Joint Finance Committee, Wisconsin Counties Association (WCA), and the County Boards of all Wisconsin Counties.

prepared by:
Loretta Baughan
Lincoln County Supervisor 10th District
(715) 539-0863
6/12/2017