

Resolution No. 08-2016

Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges (Amending Resolution No. 64-98)

TO THE HONORABLE MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:

Ladies and Gentlemen:

WHEREAS, Wisconsin Statute Section 74.29 provides counties the discretion to settle in full with local units of government and taxing authorities for special assessments and charges; and

WHEREAS, pursuant to Polk County Resolution No. 64-98, the County Treasurer is directed to pay in full all special assessments and special charges on or before the August 20th of each year, that were included in the tax roll which have not previously been paid to, or retained by the local municipal treasurer; and

WHEREAS, Wisconsin statute Section 75.365 authorizes agreements as to delinquent taxes, including special assessments and charges, between counties and local units of government and taxing authorities; and

WHEREAS, it is in the best interest of Polk County to enter into agreements with local units of government and other taxing authorities which set forth terms by which Polk County would continue to settle in full on delinquent special assessments and charges; and

WHEREAS, Polk County may incur financial losses because the amount of said outstanding taxes, special assessments and charges exceeds the fair market value of the property; and

WHEREAS, the attached Agreement as to the Delinquent Special Assessments and Charges provides mutual financial benefits to both Polk County and the respective participating local units of government and taxing authorities; and

WHEREAS, said Agreement as to Delinquent Special Assessments and Charges will be offered to all local units of government and taxing authorities within Polk County on an equal basis; and

WHEREAS, said Agreement allows the Polk County Treasurer to collect from the municipality and taxing authority any outstanding special assessments and charges when the County takes title of any property within the municipality by foreclosure of tax liens as provided for in Wisconsin Statutes Chapter 75

WHEREAS, the Agreement authorized herein will equitably apportion the cost of special assessments to the municipality and taxing entity that incurred the assessments and special charges, as opposed to a county-wide distribution of the assessment or special charges to municipalities that did not incur such expenses; and

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

1 NOW THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors does reaffirm
 2 that, pursuant to Wisconsin Statute Section 74.29 that Polk County will continue to settle in full for
 3 all delinquent special assessments and charges with those local units of government and taxing
 4 authorities which enter into an Agreement as to Delinquent Special Assessments and Special
 5 Charges which conforms to Wisconsin Statute Section 75.365, and is in substantially the same
 6 format and language as the sample Agreement as to Delinquent Special Assessments and Charges,
 7 attached hereto and incorporated herein.

8 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors amends Polk County
 9 Resolution No. 64-98, as follows:

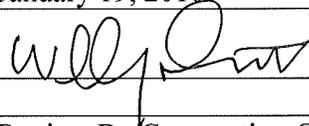
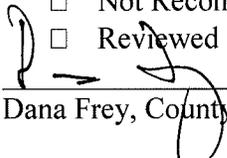
10 1. The Polk County Board of Supervisors directs the County Treasurer to pay to the
 11 municipalities that have entered into such Agreement in full all special assessments and
 12 special charges on or before August 20th of each year, that were included in the tax roll
 13 which that were included in the tax roll which have not previously been paid to, or retained
 14 by the local municipal treasurer.

15 2. The Polk County Board of Supervisors directs that the Polk County Treasurer shall not settle
 16 in full for delinquent special assessments and charges with those local units of government
 17 and taxing authorities which decide, in the exercise of their discretion, not to enter into the
 18 Agreement authorized herein.

19 BE IT FURTHER RESOLVED, that the Agreement will first be applicable on delinquent accounts
 20 foreclosed upon in 2016 (2013 tax roll) and will apply to all delinquent special assessments and
 21 charges due for said delinquent accounts.

22 BE IT FURTHER RESOLVED, that this Agreement will automatically renew on an annual basis, in
 23 all of its terms and, conditions without modification, unless written Notice of Intent to Terminate is
 24 received by the Clerk of the municipality or taxing authority or the Polk County Clerk at least 90
 25 days prior to calendar year end.

26 BE IT FINALLY RESOLVED, that the Polk County Clerk be directed to forward a copy of this
 27 resolution to the Polk County Treasurer and all municipalities within Polk County.

Funding Source/ Funding Amount:	Undetermined at this time.
Date Reviewed as to Appropriations:	January 14, 2016
Committee Recommendation as To Appropriation:	
Effective Date:	Upon Passage
Dated Submitted To County Board	January 19, 2016
Submitted and Sponsored By:	
Review By County Administrator: <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only  Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only  Jeffrey B. Fuge, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

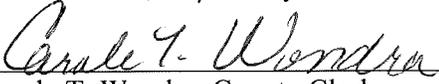
At its regular business meeting on the 15th day of ~~January~~ ^{March} 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. 08-2016: Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges (Amending Resolution No. 64-98), as follows:

- Adopted by simple majority of the board of supervisors by a vote of _____ in favor and _____ against.
- Adopted by unanimous vote.
- Defeated by a vote of _____ in favor and _____ against.
- Defeated by voice vote.
- Action Deferred by Procedural Action, as follows: _____

SIGNED BY:



William F. Johnson, IV, County Board Chairperson

Attest: 

Carole T. Wondra, County Clerk

