

DODGE COUNTY TAXATION COMMITTEE

January 11, 2016, at 8:00 A.M.

ROOM 1A DODGE COUNTY ADMINISTRATION BUILDING
JUNEAU, WI 53039

The meeting was called to order by Chairman Berres at 8:07 a.m.

Members present: Allen Behl, Jeff Berres, Rodger Mattson, Ed Nelson, and Dennis R. Schmidt.

Members absent: None.

Others present: John F. Corey, Corporation Counsel, Attorney Sean Donohue, and Patti K. Hilker, Treasurer.

A motion was made by Behl, and seconded by Mattson 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 Mattson, and seconded by Behl to approve the December 14, 2015 minutes as presented. Motion carried.

The Committee considered and discussed a draft ordinance to authorize the Taxation Committee, in the exercise of the sole discretion of the Taxation Committee, to waive payment to the Dodge County Treasurer, by the owner or owners of real property, of the accrued penalty, in the amount of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll, and owed to Dodge County. A motion was made by Nelson, and seconded by Behl to approve the draft ordinance to authorize the Taxation Committee, in the exercise of the sole discretion of the Taxation Committee, to waive payment to the Dodge County Treasurer, by the owner or owners of real property, of the accrued penalty, in the amount of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges, and special taxes included in the tax roll, and owed to Dodge County, and to forward this ordinance to the County Board for consideration at its February 17, 2016 meeting. Motion carried.

The Committee considered and discussed Lots 3, 4, 5, 7, and 8 of the Plat of Monarch Development, located in the City of Beaver Dam, Wisconsin.

The Committee considered and discussed an eviction action against the former owners and occupants of a parcel of real estate to which Dodge County Parcel Identification Number 006-1215-1641-025 has been assigned, located in the Town of Burnett, formerly owned by Larry DeVries, and now owned by Dodge County. Corporation Counsel John F. Corey reported that the final date agreed to for the current occupant to vacate the parcel of real estate is January 20, 2016. It was the consensus of the Committee to authorize and direct the Dodge County Physical Facilities Department to inspect the residence and other structures located on this parcel of real estate, on January 21, 2016, and to change the locks on the doors of the residence and other structures, if required, and to winterize the residence.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 032-1014-1943-001 has been assigned, located in the Town of Lowell, formerly owned by the Estate of Matthew B. Damrow, and now owned by Dodge County, regarding motor vehicles located on this parcel of real estate. Attorney Sean Donohue reported to the Committee that all vehicles, except for a semi-tractor, have been removed from the property and sold. A motion was

DODGE COUNTY TAXATION COMMITTEE

January 11, 2016, 8:00 A.M.

ROOM 1A DODGE COUNTY ADMINISTRATION BUILDING

JUNEAU, WI 53039

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made by Mattson, and seconded by Schmidt to pay Michael L. Bowser the sum of \$5.50, which sum represents the difference between the total amount of out-of-pocket expenses that Dodge County incurred in selling to Wally's Auto, a motor vehicle formerly owned by Michael L. Bowser, and the sales price in the amount of \$105, which Wally's Auto will pay to Dodge County. Motion carried.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 141-1116-2512-042 has been assigned, located in the Village of Iron Ridge, and owned by Phyllis Lee and George E. Lee, Jr. A motion was made by Mattson, seconded by Berres to authorize and direct the Treasurer and Corporation Counsel to start In Rem Foreclosure action immediately on Parcel Identification Number 141-1116-2512-042 has been assigned, located in the Village of Iron Ridge, and owned by Phyllis Lee and George E. Lee, Jr., if payment in full is not made by the redemption date of January 20, 2016, at 4:30 p.m. Motion carried.

The Committee considered and discussed a parcel of real estate to which Dodge County Parcel Identification Number 291-0915-3343-057 has been assigned, located in the City of Watertown, formerly owned by Dennis J. Lynch, and the Estate of Dennis J. Lynch, and now owned by Dodge County. Attorney Sean Donohue reported that he is the attorney for the Estate of Dennis J. Lynch, and that he will request that the Wisconsin Estate Recovery Program set forth in writing, addressed to him, a statement that the Wisconsin Estate Recovery Program will not take any action to vacate or otherwise annul the Judgment of Foreclosure of Tax Lien that was made and entered by the Dodge County Circuit Court, In Rem, in favor of Dodge County, Wisconsin, and against this parcel of real estate.

The Committee considered and discussed the establishment or reestablishment of appraised values for In Rem properties which Dodge County now owns, and authorization of and direction to the Dodge County Treasurer to advertise these In Rem properties for sale. A motion was made by Mattson, and seconded by Behl to establish an appraised value of \$35,000 for a parcel of real estate to which Dodge County Parcel Identification Number 032-1014-1943-001 has been assigned, and to authorize and direct the Dodge County Treasurer to advertise this parcel of real estate for sale. Motion carried.

Patti Hilker made an oral status report to the Committee regarding the 2016 In Rem Foreclosure properties.

The next regular meeting of the Taxation Committee is scheduled for February 17, 2016, at 8:30 a.m., in Room 1A of the Dodge County Administration Building.

A motion was made by Mattson, and seconded by Berres to adjourn the meeting at 9:42 a.m. Motion carried.

Rodger Mattson, Secretary

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

John F. Corey
Corporation Counsel
(920) 386-3592
Zev D. Kianovsky
Asst. Corporation Counsel
(920) 386-3881
Julie K. Wilhelm
Asst. Corporation Counsel
(920) 386-3593

County of Dodge
Office of Corporation Counsel
127 E. Oak Street
Fourth Floor, Administration Bldg.
Juneau, WI 53039-1329
Fax (920) 386-3596

Kelly L. Lepple
Secretary to Corporation Counsel
(920) 386-3590
Karen S. Schultz
Administrative Assistant
(920) 386-3964
Rachel E. Davison
Legal Secretary I
(920) 386-3591

MEMO TO FILE

TO: 2016 Taxation Committee File

FROM: John F. Corey
Dodge County Corporation Counsel

DATE: February 9, 2016

RE: Estate of Dennis Lynch

On February 9, 2016, I received a telephone call from Lorraine Randall of the Estate and Casualty Recovery Section of the Wisconsin Department of Health Services regarding the Estate of Dennis Lynch and a parcel located at 613 N. Second Street, Watertown, WI 53098, to which Dodge County Parcel Identification No. 291-0915-3343-057 was assigned.

Lorraine Randall told me the following things:

1. She will call, by telephone, Attorney Sean Donohue, and tell Sean Donohue that the Estate and Casualty Recovery Section only have claims to assets that are included in an estate;
2. So, if the real property is conveyed to Dodge County by tax deed, all that the Estate and Casualty Recovery Section needs is the final determination and documentation to support that the property was acquired by Dodge County, Wisconsin, by tax deed;
3. Tax deed processes are of a higher priority than the claims of the Estate and Casualty Recovery Section. Tax deed processes take priority or precedence over claims by the Estate and Casualty Recovery Section;
4. Proceeding in rem to foreclose tax liens is a form of a tax deed action. It is similar to the tax deed procedure in the same chapter of the Wisconsin Statutes as in rem foreclosure proceedings are set forth;
5. The documentation that Lorraine Randall will require is a certified copy of the Judgment of Foreclosure of Tax Lien for this particular parcel; and,
6. It would probably be best for Sean Donohue to send it but I need to talk to him about that.

JFC:kl



New Law Requires Every Transaction Conveying Real Property to File a Transfer Return

February 9, 2016



By Margaret Jaberg

WI Senate Bill 279 (SB 279) became law on February 4, 2016 relating to Real Estate Transfer Returns. The new law requires that every transaction that conveys real property in Wisconsin must file a Real Estate Transfer Return even if the conveyance is exempt from the transfer return fee.

Previously, a real estate conveyance was exempt from the real estate transfer fee and filing a return if it met one of five exemptions provided by statute:

- The person made the conveyance before October 1, 1969.
- The property is conveyed from a government agency.
- The property is conveyed to a government agency to construct a road, street, or highway.
- The property is sold to pay delinquent taxes.
- The property is conveyed by will, descent, or survivorship.

Under the new law, the only exception from filing will be for a transaction with a conveyance date prior to October 1, 1969.

The new law also prohibits any city, village, town, or county from imposing a fee on a conveyance that is exempt from the real estate transfer fee. In Wisconsin, real estate transfer taxes are imposed by the state legislature on the transfer of the title of real property. Wis. Stat. § 77.22 sets a fee of \$3.00 per \$1,000 of market value being transferred. The recording county retains 20% of the fee and the State gets the remaining 80%. That county revenue is in addition to the uniform recording fee of \$30 per document.

All other filing requirements remain the same. A Wisconsin Real Estate Transfer Return must accompany every deed and land contract that is recorded with any Register of Deeds per Wis. Stat. § 77.22(1). Valuation of the property must be shown on all returns, and transfers involving rental property must be accompanied by a certificate of compliance to prove that weatherization standards have been met, or with a stipulation to bring the property up to code.

Since July 1, 2009, all returns must be electronically filed ("*eRETR*") with the Wisconsin Department of Revenue per Wis. Stat. § 77.22(2). In 2013 and 2014, 192,460 and 193,395 returns were filed respectively, and 135,882 were recorded in 2015 prior to SB 279's introduction. These records did not convey title, but are tax documents.

If you have any questions regarding this article, please contact your Davis & Kuelthau attorney, or the author, Margaret Jaberg, Real Estate Paralegal, at 414.225.1716 / mjaberg@dkattorneys.com.

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NOTICE OF REAL ESTATE TAX DUE

(PROPERTY OWNER NAME ON RECORD)

ATTN: LAMONT HEILMAN
 EQUITY TRUST COMPANY
 ET AL
 1385 CIRCLE DR
 SUN PRAIRIE WI 53590

REMIT TO:

TREASURER
 PATTI K. HILKER
 127 E OAK ST
 JUNEAU WI 53039-1390
 PHONE #: 920-386-3782

NOTICE DATE: 02/09/2016
 PAGE NUMBER: 1

PROPERTY NUMBER	TAX YEAR	TAX PAID	INTEREST & PENALTY PAID	UNPAID TAX BALANCE	INTEREST & PENALTY DUE	TOTAL DUE
147-1014-1513-002			VILLAGE OF LOWELL	130 S RIVER ST		
	2013	0.00	0.00	1,478.53	554.45	2,032.98
	2014	0.00	0.00	1,476.51	287.92	1,764.43
	2015	0.00	0.00	3,557.31	53.36	3,610.67
2013 - 2015 PROPERTY TOTAL				6,512.35	895.73	7,408.08
147-1014-1513-003			VILLAGE OF LOWELL	110 A S RIVER ST		
	2013	0.00	0.00	1,805.49	677.06	2,482.55
	2014	0.00	0.00	1,802.93	351.57	2,154.50
	2015	0.00	0.00	3,062.19	45.94	3,108.13
2013 - 2015 PROPERTY TOTAL				6,670.61	1,074.57	7,745.18
147-1014-1513-004			VILLAGE OF LOWELL	100 RIVER ST		
	2013	0.00	0.00	1,547.89	580.46	2,128.35
	2014	0.00	0.00	1,545.75	301.42	1,847.17
	2015	0.00	0.00	4,297.88	64.47	4,362.35
2013 - 2015 PROPERTY TOTAL				7,391.52	946.35	8,337.87

If paying after February, call the Treasurer's Office for correct payoff amount.

PLEASE DETACH AND RETURN LOWER PORTION WITH REMITTANCE.

REMIT TO:

TREASURER
 PATTI K. HILKER
 127 E OAK ST
 JUNEAU WI 53039-1390

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 02/09/2016	PROPERTY NUMBER	YEAR	PAYMENT STUB # 1 TOTAL
	147-1014-1513-002	2013	2032.98
	147-1014-1513-002	2014	1764.43
	147-1014-1513-002	2015	3610.67
	147-1014-1513-003	2013	2482.55
	147-1014-1513-003	2014	2154.50
	147-1014-1513-003	2015	3108.13
	147-1014-1513-004	2013	2128.35
	147-1014-1513-004	2014	1847.17
	147-1014-1513-004	2015	4362.35

ATTN: LAMONT HEILMAN
 EQUITY TRUST COMPANY
 ET AL
 1385 CIRCLE DR
 SUN PRAIRIE WI 53590

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 02/09/2016
PAGE NUMBER: 2

EQUITY TRUST COMPANY
ET AL

PROPERTY NUMBER	TAX YEAR	TAX PAID	INTEREST & PENALTY PAID	UNPAID TAX BALANCE	INTEREST & PENALTY DUE	TOTAL DUE
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TOTAL UNPAID DELINQUENT TAX	20,574.48
INTEREST & PENALTY DUE IF PAID THIS MONTH (02/2016)	2,916.65
TOTAL DELINQUENT TAX AND CHARGES PAST DUE ----->	\$ 23,491.13
TOTAL AMOUNT DUE (DELINQUENT) ----->	\$23,491.13

TAXES ON THIS PROPERTY WILL BEAR INTEREST AT 1% PER MONTH PLUS PENALTY OF .50% PER MONTH RETROACTIVE TO FEBRUARY 1 OF THE YEAR THEY WERE DUE.

***** FORECLOSURE PROCEEDINGS BEGIN ON 9/1/2016 *****
FOR ANY PACELS WITH DELINQUENT 2013 OR PRIOR YEARS TAXES

If paying after February, call the Treasurer's Office for correct payoff amount.

PLEASE DETACH AND RETURN LOWER PORTION WITH REMITTANCE.

REMIT TO:

TREASURER
PATTI K. HILKER
127 E OAK ST
JUNEAU WI 53039-1390

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 02/09/2016	PAYMENT STUB # 2
PROPERTY NUMBER	YEAR TOTAL

ATTN: LAMONT HEILMAN
EQUITY TRUST COMPANY
ET AL
1385 CIRCLE DR
SUN PRAIRIE WI 53590

TOTAL AMOUNT DUE -----> \$23,491.13

Corey, John

From: Nicholas Lange, Posted to <corpc@elists.wisbar.org>
Sent: Monday, February 08, 2016 8:55 AM
To: Government Lawyers Division Corporation Counsel
Subject: [corpc] Real Estate Conveyances - 2015 Wis. Act 145

To respond to the entire e-list, click your "Reply" option.

To respond to the author only click here on the following name for a new message: [Nicholas Lange](#)

Electronic transfer returns are now required for conveyances exempt from fees under 77.25 (except for conveyances executed before October 1, 1969).

<http://docs.legis.wisconsin.gov/2015/related/acts/145.pdf>

Nick

Nicholas P. Lange
Corporation Counsel
Dunn County, Wisconsin

Office of Corporation Counsel
800 Wilson Avenue, Room 206
Menomonie, WI 54751
Tel: (715) 232-3996 Fax: (715) 232-6972

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List hosted by the State Bar of Wisconsin 5302 Eastpark Blvd., Madison, WI 53718-2101 For questions: service@wisbar.org (800) 728-7788

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NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 02/04/2016

(PROPERTY OWNER NAME ON RECORD)

BEVERLY ROSE
C/O CHIARA KNAUS
PO BOX 763
KAUKAUNA WI 54130-0763

REMIT TO:

TREASURER
PATTI K. HILKER
127 E OAK ST
JUNEAU WI 53039-1390
PHONE #: 920-386-3782

PROPERTY NUMBER	TAX YEAR	TAX PAID	INTEREST & PENALTY PAID	UNPAID TAX BALANCE	INTEREST & PENALTY DUE	TOTAL DUE
206-1214-2844-007		CITY OF BEAVER DAM		1628 N SPRING ST		
	2011	8,640.64	5,359.36	22,432.63	16,487.98	38,920.61
	2012	0.00	0.00	31,806.11	17,652.39	49,458.50
	2013	0.00	0.00	18,626.96	6,985.12	25,612.08
2011 - 2013 PROPERTY TOTAL				72,865.70	41,125.49	113,991.19

TOTAL UNPAID DELINQUENT TAX 72,865.70
 INTEREST & PENALTY DUE IF PAID THIS MONTH (02/2016) 41,125.49
 TOTAL DELINQUENT TAX AND CHARGES PAST DUE -----> \$ 113,991.19
TOTAL AMOUNT DUE (DELINQUENT) -----> \$ 113,991.19

TAXES ON THIS PROPERTY WILL BEAR INTEREST AT 1% PER MONTH PLUS PENALTY OF .50% PER MONTH RETROACTIVE TO FEBRUARY 1 OF THE YEAR THEY WERE DUE.

***** FORECLOSURE PROCEEDINGS BEGIN ON 9/1/2016 *****
 FOR ANY PACELS WITH DELINQUENT 2013 OR PRIOR YEARS TAXES.

If paying after February, call the Treasurer's Office for correct payoff amount.

PLEASE DETACH AND RETURN LOWER PORTION WITH REMITTANCE.

REMIT TO:

TREASURER
PATTI K. HILKER
127 E OAK ST
JUNEAU WI 53039-1390

NOTICE OF REAL ESTATE TAX DUE

NOTICE DATE: 02/04/2016

PROPERTY NUMBER	YEAR	TOTAL
206-1214-2844-007	2011	38920.61
206-1214-2844-007	2012	49458.50
206-1214-2844-007	2013	25612.08

BEVERLY ROSE
C/O CHIARA KNAUS
PO BOX 763
KAUKAUNA WI 54130-0763

TOTAL AMOUNT DUE -----> \$ 113,991.19

Wenzel, Brenda

From: John Somers <jsomers@cityofbeaverdam.com>
Sent: Thursday, February 04, 2016 9:20 AM
To: Wenzel, Brenda
Subject: RE: 2015 payment on 206-1214-2844-007?

Hi Brenda,

Those taxes have been paid in full.

John Somers
Director of Administration
City of Beaver Dam
205 South Lincoln Avenue
Beaver Dam, WI 53916

Phone: 920-887-4600
Fax: 920-887-4605
jsomers@cityofbeaverdam.com

From: Wenzel, Brenda [<mailto:bwenzel@co.dodge.wi.us>]
Sent: Thursday, February 04, 2016 9:08 AM
To: John Somers (jsomers@cityofbeaverdam.com)
Subject: RE: 2015 payment on 206-1214-2844-007?

Hello John,

Here's one more . . .

Has there been any payment on 2015 taxes for Beverly Rose, PIN 206-1214-2844-007 at 1628 N. Spring St.?

Thanks so much!

Brenda Wenzel, Deputy Treasurer
Dodge County Treasurer's Office
127 E. Oak Street, Juneau, WI 53039
Phone: 920-386-3781
Website: <http://www.co.dodge.wi.us>
Land Information Search Tool (LIST):
<http://list.co.dodge.wi.us/GCSWebPortal/Search.aspx>

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**Office of Treasurer
Dodge County
ADMINISTRATION BUILDING**

127 East Oak Street • Juneau, Wisconsin • 53039 • (920) 386-3782 • Fax (920) 386-4291

**Patti K. Hilker
County Treasurer**

Ann Hammann
Chief Deputy Treasurer

Brenda Wenzel
Deputy Treasurer

Cheryl J. Baker
Deputy Treasurer

January 20, 2016

Michael D. Hughes, Attorney
PO Box 136
Lodi WI 53555

Dear Attorney Hughes,

Enclosed with this letter are receipts for payment of delinquent real estate taxes, interest, penalties, and additional fees associated with redemption of the delinquent tax lien on a property owned by George E. Lee, Jr., property address 112 Highland Ave, located in the Village of Iron Ridge, Dodge County WI, Parcel Identification Number 141-1116-2512-042. The foreclosure process has ceased on the 2012 delinquent tax year.

Additionally, the letter you enclosed with Mr. Lee's check stated "It is Mr. Lee's understanding that this is payment in full for any taxes owed as well as any applicable penalty." This quoted statement is not true. Payment that was made on the above property cleared the 2013 tax lien on the 2012 real estate tax bill. Mr. Lee still owes real estate taxes on tax years 2013-2015, principal totaling \$8,288.64, along with interest and penalties, the total due through January 31, 2015 is \$8,639.85. This amount will increase monthly as interest and penalty amounts change. Dodge County will again begin in rem foreclosure proceedings on the 2013 tax year (2014 tax lien) on September 1, 2016. I've enclosed copies of Tax Statements for the tax years 2013-2015.

If you have any questions, please contact me at 920-386-3783, or philker@co.dodge.wi.us.

Sincerely,

Patti Hilker
Dodge County Treasurer

cc: Arlette Lindert, Village of Iron Ridge Clerk
John F. Corey, Dodge County Corporation Counsel
Dodge County Taxation Committee

Enclosures



218 East Oak Street
PO Box 205
Juneau, WI 53039

Phone: (920) 386-9610
Fax: (920) 386-0251

Via Fax (608) 266-8317

January 14, 2016

Ms. Lorraine K. Randall
Estate and Casualty Recovery Section
Department of Health Services
1 W. Wilson Street, PO Box 309
Madison, WI 53701-0309

RE: Estate of Dennis Lynch
Dodge County Probate Case No. 14-PR-208
Your Case No. 279166

Dear Ms. Randall:

As you are aware, I am the attorney for the above named estate. Last year, Dodge County acquired the estate's property located at 613 N. Second Street, Watertown, WI 53098 via an in rem tax foreclosure. The estate was in existence at the time Dodge County began the in rem foreclosure proceeding. As previously mentioned, I do not believe Dodge County properly notified the estate of the in rem foreclosure proceeding.

Dodge County, Wisconsin has asked that I request a written statement from you, confirming that the Department of Health Services will not take any action against the estate or Dodge County, Wisconsin to vacate or otherwise annul the Judgment of Foreclosure of Tax Lien that was made and entered by the Dodge County Circuit Court, in rem, in favor of Dodge County, Wisconsin and against the parcel located at 613 N. Second Street, Watertown, WI 53098 (Dodge County Parcel No. 291-0915-3343-057). You can forward such a statement to my attention and I will assure that Dodge County receives a copy.

Do not hesitate to contact me with any questions or concerns.

Sincerely,

Donohue Law Office, LLC

A handwritten signature in black ink that reads 'Sean Donohue'. The signature is written in a cursive style with a large, prominent 'S' and 'D'.
Sean Donohue

cc: Dodge County Corporation Counsel