

**CHAPTER 4
FINANCE**

Amended February 17, 1998, Published on the 26th day of February, 1998, Marion Advertiser

4.01 In personam Actions for Collection of Delinquent and Back Taxes

WHEREAS, Waupaca County has numerous properties each year with back or delinquent taxes that would allow the County to foreclose on said properties, and

WHEREAS, concern has been expressed that some of the properties if foreclosed upon would be a liability or additional cost to the County ,and

WHEREAS the Section 74.53 Wisconsin Statutes authorizes the filing of a in personam actions by a County Treasurer against the owner of property within the County for the amount of back and delinquent taxes

NOW THEREFORE, the Waupaca County Board of Supervisors pursuant to § 59.03 and §59.70 Wisconsin Statutes does hereby ordain and authorize the creation and enactment of Chapter 4(4.01) *as follows*:

(1) Authority : This Ordinance is adopted pursuant to the authority under Section 74.53 (5) Wisconsin Statutes

(2) In Personam Action: The Corporation Counsel for Waupaca County upon the request of the Waupaca County Treasurer, is hereby authorized to commence an action to recover real property taxes and costs against persons pursuant to Section 74.53 Wisconsin Statutes, for any of the following amounts that are included in the tax rolls for collection and any of the following amounts under subparagraphs(b) and (c) that are not included in the tax rolls for collection:

- (a) Delinquent real property taxes, special charges, special assessments, and special taxes not including amounts under subparagraphs(b) and (c), that were delinquent during the period that the person owned the property;
- (b) The cost of razing and removing property and restoring the site to dust-free and erosion-free condition incurred under Section 66.05(2), (5), (8)(bg) or (10), Wisconsin Statutes, or filling and excavation incurred under Section 66.05(6) Wisconsin Statutes, if the person owned the property when the property was razed and removed and the site restored for the excavation;
- (c) The costs of abating a public nuisance under Sections 254.595 or 823.04 Wisconsin Statutes, if the person owned the property when the public nuisance was abated

(3) Receivership: Upon the commencement of an action as described in (20, above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under Section 74.557 Wisconsin Statutes, against the owner of the property. The receiver shall manage the property, collect rents, and apply income to the payment of delinquent real property taxes;

(4) Time restrictions: No action shall be commenced against any person under this ordinance unless at least two years has elapsed after the date of the issuance of the tax certificate with regard to the real property , except that an action may be commenced after one year has elapsed after the date of issuance of the tax certificate if razing, removing and restoring the site to a dust free and erosion free condition has resulted in any costs incurred by any city or village which are included in the amount due for taxes;

(5) Reporting: The Waupaca County Treasurer shall report to the Waupaca County Board of Supervisors with regard to any actions commenced pursuant to this ordinance within 60 days after the filing of said actions

(6) Severability: Should any provision of this ordinance be found to be unenforceable by a court of competent jurisdiction all other provisions shall remain in full force and effect.

Passed this 17th day of February, 1998.

RECOMMENDED FOR INTRODUCTION BY WAUPACA COUNTY LEGISLATIVE & JUDICIAL COMMITTEE

/s/ Jack Algiers, Lloyd Mares, Rose Mary Sasse

24 Ayes 0 Nays

ATTEST:

/s/Mary A. Robbins, Waupaca County Clerk

APPROVED AS TO FORM:

/s/ Jeffrey J. Siewert, Corporation Counsel

Amended February 17, 1998 , Published on 26th day of February, 1998, Marion Advertiser

4.02 To Manage and Sell In Rem Acquired Lands of Waupaca County

WHEREAS, the current Waupaca County Ordinance entitled an Ordinance to Manage and Sell Tax Deeded Lands of Waupaca County was initially adopted in 1948 as Ordinance Number Three, later revised to be Chapter Number Four of the Waupaca County Code of Ordinances requires an updating to reflect changing conditions and to keep current with changes in the law and retitling to the Waupaca County Ordinance to Manage and Sell In REM Acquired Lands of Waupaca County, Chapter 4; and

WHEREAS, 75.35(2)(d) of the Wisconsin Statutes provides that the governing body of any municipality may delegate its power to manage and sell In Rem acquired lands to a committee constituted of such personnel and in such manner and compensated at such rate as such governing body may by ordinance determine, and

WHEREAS, 75.69(1) of the Wisconsin Statutes requires that except in counties containing a population of 500,000 or more no delinquent real estate acquired by a municipality as defined in section 75.35(1)(a) shall be sold unless the sale and an appraised value of such real estate shall have first been advertised in a newspaper of general circulation within such county at least once each week for three successive weeks prior to the date of such sale.

NOW THEREFORE, the County Board of Supervisors do ordain as follows:

SECTION I. The Committee to have charge of the appraisal and sale of In Rem acquired lands of Waupaca County shall consist of the County Clerk, the County Treasurer and the County Board Chair or his/her designee.

SECTION II. The Committee is hereby authorized to incur such necessary expenses as may be necessary for the consummation of any sale or sales, such expenses to be added to the sum total cost of any parcel or parcels of said land.

SECTION III. It is further ordained that there be an appropriation made from the General Fund of Waupaca County, such sum or sums as may now or hereafter be required for the use of said committee in carrying out the provisions of this ordinance.

SECTION IV. No tax delinquent real estate acquired by Waupaca County as defined in Section 75.35(1)(a) of the Wisconsin Statutes shall be sold unless the sale and appraised value of such real estate shall have first been advertised in a newspaper of general circulation within the County at least once each week for three successive weeks prior to the date of such sale. Sealed bids may be filed with the County Clerk, and each bid shall be accompanied by a certified check equal in amount to the bid. Waupaca County may accept the bid most advantageous to it, but every bid less than the appraised value of the property shall be rejected.

SECTION V. Waupaca County is hereby authorized to sell for an amount equal to or above the appraised value, without readvertising, any land previously advertised for sale.

SECTION VI. Upon acceptance by the Committee, a certified check shall be deposited with the County Treasurer, and Waupaca County shall, and is hereby authorized and empowered to execute, acknowledge and deliver to the proper purchaser a Quit Claim Deed for said parcel or parcels.

SECTION VII. The provisions as stated in 75.69 of the Wisconsin Statutes shall not apply to exchange of property under Section 59.97(2a) of the Wisconsin Statutes, nor to withdrawal and sale of county forest lands of Waupaca County.

SECTION VIII. The provisions as stated in 75.69 of the Wisconsin Statutes shall apply to all tax delinquent lands regardless of the date of acquisitions by Waupaca County.

SECTION IX. It is further ordained that any and all Quit Claim Deeds heretofore executed and delivered by the County of Waupaca on any and all lands which may have been acquired by the County by proceedings In REM, be and the same are in all things hereby ratified and confirmed.

SECTION X. Any Ordinance or resolutions inconsistent with this Ordinance are hereby repealed and this Ordinance hereby takes precedence and is controlling.

SECTION XI. This Ordinance shall take effect upon passage and publication.

NOW, THEREFORE, BE IT RESOLVED, that the Waupaca County Board of Supervisors does hereby ordain that Waupaca County Ordinance Number Three is amended and retitled the Waupaca County Ordinance to Manage and Sell In REM Acquired Lands of Waupaca County, Chapter 4 of the Waupaca County Code of Ordinances.

Passed this 17th day of February, 1998.

RECOMMENDED FOR INTRODUCTION BY WAUPACA COUNTY LEGISLATIVE AND JUDICIAL COMMITTEE

/s/ Jack Algiers, Rose Mary Sasse, Lloyd Mares

24 Ayes 0 Nays

ATTEST:

/s/ Mary A. Robbins, Waupaca County Clerk

APPROVED AS TO FORM:

/s/ Jeffrey J. Siewert, Corporation Counsel

4.03 USE OF FACSIMILE SIGNATURES:

(County Board Proceedings dated November 4, 1960, page 48)

Pursuant to Sec. 66.042(3), Wisconsin Statutes, the Clerk and Treasurer of Waupaca County are hereby authorized to use facsimile signatures in lieu of their personal signatures on all county orders requiring their signatures.

4.04 COUNTY BOARD AUTHORIZATION TO SIGN DOCUMENTS:

(County Board Proceedings dated August 29, 1944, page 29)

The Chairman of the Waupaca County Board of Supervisors is hereby relieved of his duty of countersigning all County orders for the payment of accounts and claims of all nature against Waupaca County.

All County orders hereafter issued shall be countersigned by the County Clerk and the County Treasurer pursuant to the Statutes of the State of Wisconsin.

4.05 COUNTY INVESTMENTS:

1. **AUTHORITY:** Pursuant to Sec. 59.07(101), Wisconsin Statutes, the authority to invest and re-invest money of the County, to sell or exchange securities so purchased and to provide for the safe-keeping of such securities is delegated to the County Treasurer.
2. **INVESTMENT:** The County Treasurer shall purchase securities which are permissible investments under Sec. 66.04, Wisconsin Statutes, from money in his

custody which is not required for the immediate needs of the County and as he may deem wise and expedient, and to sell or exchange for other eligible securities and reinvest proceeds of the securities so purchased. The County Treasurer shall from time to time consult with the standing Finance Committee as they may request regarding such investments.

The Treasurer shall communicate with financial institutions and avail himself of other financial information on current or pending market conditions in making his decision on rates and maturities as well as the securities to be purchased. In making all investment decisions, the County Treasurer shall endeavor to obtain the highest rate of interest offered unless he deems such offer to be contrary to the overall investment objectives of the County.

3. REDEMPTION: From time to time the County Treasurer shall redeem the securities in which County money has been invested pursuant to (2) so that the proceeds may be applied to the purposes for which the original purchase money was designated or placed in the County Treasurer.
4. REPORTS: The County Treasurer shall make a monthly report of all such investments to the Finance Committee. In addition, a yearly report of the average daily investment and the average rate of return on all investments shall be made to the County Board of Supervisors.
5. DEPOSITS: All banks located within the boundaries of the County, the Local Government Investment Pool and direct purchase of investments of the U.S. Government are hereby designated as depositories in which the County Treasurer may invest County funds which are not immediately needed. All investments with a maturity of more than one-year shall require the sanction of the Finance Committee.

4.06 TAX LIENS:

The provisions provided in Sec. 75.521, Wisconsin Statutes, the County shall enforce the tax liens where they are applicable.

4.07 STALE DATED CHECKS

(Adopted September 26, 2000, Published October 26, 2000)

WHEREAS, Waupaca County receives payment by check for the majority of the accounts receivable in Waupaca County; and

WHEREAS, accounting and banking industry standards dictate that dated checks are valid for 180 days and invalid after 180 days; and

WHEREAS, Waupaca County revenues are negatively impacted as a result of untimely received checks.

NOW, THEREFORE, the Waupaca County Board of Supervisors does hereby ordain and direct that all county departments not accept checks that are 180 days old.

EFFECTIVE DATE: Upon adoption of and publication by the County Board of Supervisors, the Ordinance will be in full force and effect within Waupaca County.

Recommended for introduction by the Waupaca County Finance and Personnel Committee: /s/ James Loughrin, Don Fabricius, John F. Penney, Jack V. Algiers, Kay Hillskotter, Dick Koeppen, Patricia Craig, Duane R. Brown

26 Ayes 0 Nays

ATTEST:
Steven L. Hart, Deputy County Clerk

APPROVED AS TO FORM:
/s/ Jeffrey J. Siewert, Corporation Counsel

4.10 COUNTY SALES AND USE TAX:

(Adopted Nov. 15, 1988. Effective date April 1, 1989)

1. Construct a new and necessary Courthouse.
2. Waupaca County has decided that it is essential to look at alternative funding sources other than the traditional property tax to finance the next facility; and
3. Wisconsin statutes, Subchapter V, Chapter 77, allows counties to impose a County Sales and Use Tax for purposes of directly reducing the property tax levy.
4. Waupaca County hereby impose a County Sales and Use Tax at a rate of .5 percent in the manner and to the permitted as set forth in their entirety in Subchapter V, Chapter 77, Wisconsin Statutes and acts amendatory thereto.
5. The County Sales and Use Tax imposed herein shall be used for directly reducing the property tax levy.
6. Certified copy of Ordinance delivered to Secretary of Revenue of the State of Wisconsin, P.O. Box 8933, Madison, WI 53708-8933 no later than December 1, 1988.

4.11 INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS

(Adopted June 16, 2009. Effective date July 1, 2009)

There is hereby imposed a penalty of 0.5% interest per month or fraction of a month, in addition to the interest charged provided for by Wisconsin Statutes 2007-08, Section 74.42(2)(a)(b) on all overdue or delinquent real estate taxes and special assessments.

74.42(2)(a) PENALTY ALLOWED. (a) Any county board may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1) on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

74.42(2)(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

This amendment shall become effective July 1, 2009 after passage of the full County Board of Supervisors.