

ENROLLED RESOLUTION 171-2

DISCONTINUE PAYMENT-IN-FULL OF SPECIAL ASSESSMENTS AND CHARGES,  
AND AUTHORIZE CONTRACTS WITH MUNICIPALITIES WITH RESPECT TO  
HANDLING OF SPECIAL ASSESSMENTS AND CHARGES

WHEREAS, Section 74.29, Wis. Stats., authorizes, but does not require, a county to annually settle in full with local municipalities special assessments and charges imposed by the municipality but not paid by the owner of the property that have been included in the tax roll, and

WHEREAS, Waukesha County has previously elected, pursuant to Section 74.29, Wis. Stats., to settle in full with each municipality all unpaid special assessments and charges included in the tax roll, and

WHEREAS, the election to pay special assessments and charges pursuant to Section 74.29, Wis. Stats., requires the payment of all special assessments and charges for all municipalities regardless of amount or character, and gives the County no discretion or ability to reasonably limit its exposure, and

WHEREAS, when the amount of unpaid special assessments and charges on a property exceed the value of the property that the County might reasonably recover through its *In Rem* property tax foreclosure process, continuing the practice of settling in full all unpaid special assessments and charges unjustifiably transfers the burden of paying for that special assessment or charge to all Waukesha County taxpayers, and

WHEREAS, the County acknowledges, however, that all municipalities benefit from the efficiencies of having the County make municipalities whole and allowing the County to collect reasonable unpaid special assessments and charges, together with interest, and

WHEREAS, it is reasonable to limit the amount of unpaid special assessments and charges for which the County will make a municipality whole in order to keep the risk of nonpayment upon the municipality for special assessments and charges it has imposed.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA  
RESOLVES that effective with special assessments and charges included in the 2017 tax roll, Waukesha County elects to no longer settle in full with municipalities for delinquent special assessments and charges in accordance with Section 74.29, Wis. Stats.

BE IT FURTHER RESOLVED that the County, through its Department of Administration, shall offer all Waukesha County municipalities the opportunity to enter into written contracts with the County in substantially the same form to be approved by Corporation Counsel whereby the County agrees to annually pay a municipality its unpaid special assessments up to an amount not to exceed \$50,000.00 on any particular parcel and its unpaid special charges up to an amount not to exceed \$25,000.00 on any particular parcel in exchange for the municipality assigning all interests in the special assessment and/or charge, together with all rights to collect the same with interest, to the County.

BE IT FURTHER RESOLVED that the Director of the Department of Administration or his designee is authorized to enter into and execute said contract with any municipality who chooses to accept the County's offer.

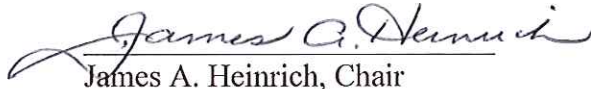
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TO HANDLING OF SPECIAL ASSESSMENTS AND CHARGES

Presented by:  
Executive Committee



Paul L. Decker, Chair

Approved by:  
Finance Committee



James A. Heinrich, Chair



James A. Heinrich

absent  
Timothy Dondlinger




Christine M. Howard



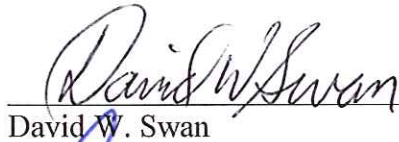
Thomas A. Michalski



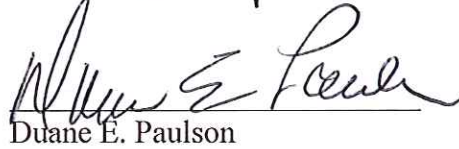
Larry Nelson



Richard Morris



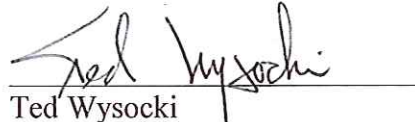
David W. Swan



Duane E. Paulson



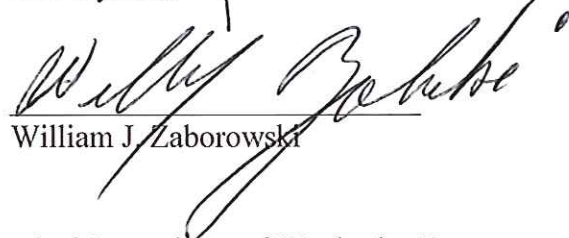
Peter M. Wolff



Ted Wysocki




David D. Zimmermann



William J. Laborowski

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: 12/20/16,   
Kathleen Novack, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved:  \_\_\_\_\_  
Vetoed: \_\_\_\_\_

Date: Jan 2, 2017,   
Paul Farrow, County Executive

D1 - Kolb	AYE		D14 - Wood	AYE
D2 - Zimmermann	AYE		D15 - Mitchell	AYE
D3 - Morris	AYE		D16 - Crowley	AYE
D4 - Batzko	Notified		D17 - Paulson	AYE
D5 - Dondlinger	AYE		D18 - Nelson	AYE
D6 - Walz	AYE		D19 - Cummings	AYE
D7 - Grant	AYE		D20 - Schellinger	AYE
D8 - Michalski	AYE		D21 - Zaborowski	AYE
D9 - Heinrich	(M) AYE		D22 - Wysocki	AYE
D10 - Swan	AYE		D23 - Hammitt	AYE
D11 - Howard	AYE		D24 - Whittow	AYE
D12 - Wolff	(2) AYE		D25 - Johnson	AYE
D13 - Decker	AYE			

171-R-002 Passed (24 Y - 0 N - 1 Absent) Majority Vote >