

**DANE COUNTY  
POLICY AND FISCAL NOTE**

<input checked="" type="checkbox"/> Original	<input type="checkbox"/> Update	Substitute No. _____
Sponsor: Supv. Pertl		Resolution No. <u>2014 RES-393</u>
Vote Required:		Ordinance Amendment No. _____
Majority <input checked="" type="checkbox"/>	Two-Thirds <input type="checkbox"/>	

Title of Resolution or Ord. Amd.:

**AUTHORIZING THE TAX DEEDING OF TAX DELINQUENT PROPERTIES**

**Policy Analysis Statement:**

Brief Description of Proposal -

Pursuant to Wis. Stats. §75.14, the County Board, by resolution, needs to order tax deeding of delinquent parcels that (1) have been properly noticed for nonpayment of real property taxes, special assessments, special charges or special taxes, and (2) are beyond the two-year redemption period following issuance of a tax certificate. The resolution enumerates parcels of land that are ready for tax deed conveyance to the County of Dane.

Current Policy or Practice -

The Dane County Treasurer has issued tax certificates in accordance with Wis. Stats. §74.57. Two years have elapsed since issuance of tax certificates on the parcels listed, and proper legal notices have been provided.

Impact of Adopting Proposal -

The Dane County Board of Supervisors, via the resolution, will order the Dane County Treasurer to seek execution of a tax deed on the enumerated parcels as required under Wis. Stats. §75.14.

**Fiscal Estimate:**

<p><u>Fiscal Effect (check all that apply) -</u></p> <p><input checked="" type="checkbox"/> No Fiscal Effect</p> <p><input type="checkbox"/> Results in Revenue Increase</p> <p><input type="checkbox"/> Results in Expenditure Increase</p> <p><input type="checkbox"/> Results in Revenue Decrease</p> <p><input type="checkbox"/> Results in Expenditure Decrease</p>	<p><u>Budget Effect (check all that apply)</u></p> <p><input checked="" type="checkbox"/> No Budget Effect</p> <p><input type="checkbox"/> Increases Rev. Budget</p> <p><input type="checkbox"/> Increases Exp. Budget</p> <p><input type="checkbox"/> Decreases Rev. Budget</p> <p><input type="checkbox"/> Decreases Exp. Budget</p> <p><input type="checkbox"/> Increases Position Authority</p> <p><input type="checkbox"/> Decreases Position Authority</p> <p>Note: if any budget effect, 2/3 vote is required</p>
--	--

**Narrative/Assumptions about long range fiscal effect:**

Tax deeded parcels may be sold at auction, or anytime thereafter, to help recoup unpaid taxes and return it to tax-paying status. Alternatively, tax deeded property may remain in ownership by the state, county, or municipality for benefit of the public as a whole.

**Expenditure/Revenue Changes:**

	Current Year		Annualized			Current Year		Annualized	
	Increase	Decrease	Increase	Decrease		Increase	Decrease	Increase	Decrease
Expenditures -					Revenues -				
Personal Services					County Taxes				
Operating Expenses					Federal				
Contractual Services					State				
Capital					Other				
Total	\$0	\$0	\$0	\$0	Total	\$0	\$0	\$0	\$0

**Personnel Impact/FTE Changes:**

**Prepared By:**

Agency: Dane County Treasurer's Office	Division:
Prepared by: T. Adam Gallagher	Date: 11/3/14
Reviewed by:	Phone: 608.266.4151
	Date:
	Phone: