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(ITEM ) From the Milwaukee County Treasurer, requesting authorization to establish a policy that allows the option of non-reimbursement to municipalities in the August settlement process for all special assessments and special charges included in the tax roll which have not been previously paid to the proper municipal treasurer, by recommending adoption of the following:

**A RESOLUTION**

WHEREAS, Milwaukee County has a tradition of working cooperatively with local municipalities during the delinquent tax settlement process; and

WHEREAS, in keeping with past policy, Milwaukee County, as part of its settlement process, has traditionally reimbursed municipalities in full for all unpaid special assessments and special charges included in municipal tax bills; and

WHEREAS, in the last two years a number of demolition charges were included as special charges in some municipalities' settlement requests; and

WHEREAS, for 2011 delinquent taxes (reimbursed in 2012), one municipality charged the County for demolition costs of \$807,000 on one property; and

WHEREAS, for 2012 delinquent taxes (reimbursed at settlement in 2013), another demolition charge of \$1,095,852 appeared for a single property; and

WHEREAS, following demolition after buildings and other improvements are removed, the property value can be substantially reduced to an amount less than the total of taxes due (underwater), therefore recovering these substantial razing costs through the delinquent tax collection process is usually not feasible; and

WHEREAS, the Milwaukee County Board of Supervisors has the option under State Statutes to change its settlement reimbursement policy in order to avoid reimbursing municipalities when substantial demolition costs are charged as special assessments on delinquent tax bills; and

WHEREAS, State Statutes allow the County to refrain from reimbursing the municipalities for these special charges unless payments are received on these delinquent tax bills; now, therefore,

BE IT RESOLVED, that Milwaukee County hereby enacts a policy of allowing the County Treasurer to refrain from reimbursing municipalities in the August settlement process for some or all of the special charges and special assessments and instead, only

44 reimburse municipalities for these portions of the tax bill if and when payments on these  
45 delinquent special charges and assessments are received from the property owners.

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