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(ITEM) From the Milwaukee County Treasurer, requesting authorization to establish in writing the existing standards of practice regarding the application of delinquent property tax payments by County Treasurers in the State of Wisconsin, by recommending adoption of the following:

A RESOLUTION

WHEREAS, the Milwaukee County Treasurer’s Office, in the best interests of the citizens of Milwaukee County, is seeking to create a policy that will direct all money received for payments toward real estate taxes to be applied first toward the oldest outstanding taxes before being applied toward current amounts, unless due to special circumstances such as bankruptcy, when responsibility for payment of older outstanding taxes is legally separated from the responsibility for payment of current taxes; and

WHEREAS, the effect of this policy is to prevent a taxpayer’s real estate from becoming delinquent to a point of foreclosure when all current year’s taxes have been paid; and

WHEREAS, Wisconsin Statutes Section 74.49, entitled “Payment of delinquent taxes in installments,” and Section 74.51, entitled “Discharge of delinquent taxes,” are somewhat ambiguous with regard to the subject matter of this policy, therefore, it is desirable to have an approved formal policy on record and prevent situations where older taxes remain unpaid; now, therefore,

BE IT RESOLVED, that the Milwaukee County Board of Supervisors hereby approves a policy whereby all money received for payment of real estate taxes will be applied first toward the oldest outstanding taxes before being applied toward current amounts unless, due to special circumstances or by court order (such as bankruptcy), when responsibility for payment of older outstanding taxes is legally separated from the responsibility for payment of current taxes.