

RESOLUTION NO. 2023-37

RESOLUTION BY THE FINANCE AND HUMAN RESOURCES COMMITTEE AUTHORIZING THE COUNTY TREASURER TO CANCEL ALL UNPAID PENALTIES AND INTEREST ON THE TAXES DUE FOR THE PROPERTIES LOCATED AT 1205 SIXTEENTH STREET AND 1325 SIXTEENTH STREET PURSUANT TO WISCONSIN STATUTE § 75.105

To the Honorable Members of the Racine County Board of Supervisors:

BE IT RESOLVED by the Racine County Board of Supervisors that, pursuant to section 75.105 of the Wisconsin Statutes, the cancellation of all unpaid interest and penalties on the taxes due for the properties located at 1205 Sixteenth Street, Racine, Wisconsin 53403 associated with Tax Key Parcel No. 276-00-00-09-084-002 (1205 Sixteenth Street) and 1325 Sixteenth Street, Racine, Wisconsin 53403 associated with the Tax Key Parcel No. 276-00-00-09-087-001 (1325 Sixteenth Street), are hereby authorized and approved if the following conditions are met:

1. The potential buyer presents satisfactory evidence to the Racine County Treasurer that:
 - a) the 1205 Sixteenth Street and 1325 Sixteenth Street properties are each contaminated by a hazardous substance;
 - b) an environmental assessment has been conducted and concludes that the 1205 Sixteenth Street and 1325 Sixteenth Street properties are contaminated by the discharge of a hazardous substance;
 - c) the potential buyer has agreed to clean up the property by restoring the environment to the extent practicable and minimizing the harmful effects from a discharge of a hazardous substance in accordance with rules that the Wisconsin Department of Natural Resources (DNR) promulgates;
 - d) The potential buyer has presented Racine County with an agreement entered into by the potential buyer and the DNR to investigate and clean up the property;
 - e) The potential buyer has agreed to maintain and monitor the property as required under rules that the DNR promulgates and under any contract entered into under those rules; and

BE IT FURTHER RESOLVED that the Racine County Board of Supervisors hereby authorizes the County Treasurer to cancel the delinquent interest and penalties for Tax Key Parcel No. 276-00-00-09-084-002 and Tax Key Parcel No. 276-00-00-09-087-001, through September 30, 2023, upon the potential buyer providing to the County satisfactory evidence that the above conditions and terms of this resolution have been met by the potential buyer; and

BE IT FURTHER RESOLVED by the Racine County Board of Supervisors that the Racine County Treasurer is authorized to execute any documents necessary to carry out the intent of this resolution, including but not limited to, cancelling the appropriate tax certificates.

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4 Respectfully submitted,

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7 1st Reading _____

**FINANCE AND HUMAN RESOURCES
COMMITTEE**

8
9 2nd Reading _____

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11 **BOARD ACTION**

Donald J. Trottier, Chairman

12 Adopted _____

13 For _____

14 Against _____

15 Absent _____

Robert N. Miller, Vice-Chairman

16
17 VOTE REQUIRED: Majority

John A. Wisch, Secretary

18
19 Prepared by:
20 Corporation Counsel

Scott Maier

21
22
23 _____
Nick Demske

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26 _____
Jody Spencer

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29 _____
Jason Eckman

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31 **The foregoing legislation adopted by the County Board of Supervisors of
32 Racine County, Wisconsin, is hereby:**

33 **Approved:** _____

34 **Vetoed:** _____

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36 **Date:** _____,

37
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39 _____
Jonathan Delagrave, County Executive

40
41 **INFORMATION ONLY**

42
43 **WHEREAS**, the properties located at 1205 Sixteenth Street and 1325 Sixteenth
44 Street were used for light industrial manufacturing; and

45
46 **WHEREAS**, the properties located at 1205 Sixteenth Street and 1325 Sixteenth
47 Street are located in the City of Racine and are currently vacant; and

48
49 **WHEREAS**, Racine County has unpaid real estate taxes and interest and penalties
50 which total \$400,766.69 in the City of Racine, with each of the respective properties
51 having an unpaid total balance as follows: (1) as to 1205 Sixteenth Street, \$12,494.32;
52 and, (2) as to 1325 Sixteenth Street, \$388,272.37; and

53
54 **WHEREAS**, an environmental assessment has preliminarily concluded that the
55 properties located at 1205 Sixteenth Street and 1325 Sixteenth Street are
56 environmentally contaminated by a hazardous substance; and

4 **WHEREAS**, the current owner has engaged a potential buyer for this property and
5 the current owner has received an offer to purchase for the site; and
6

7 **WHEREAS**, the potential buyer is prepared to undertake site investigation and
8 remedial actions to restore the environment on the property, consistent with state and
9 federal law; and
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11 **WHEREAS**, the potential buyer has entered into an agreement with the DNR that
12 formalizes its undertaking to investigate and clean up the property; and
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14 **WHEREAS**, the potential buyer is proposing to pay the back taxes of each of the
15 properties, which together total \$218,530.11, and requesting that Racine County cancel
16 the unpaid interest and penalties of each of the properties, which together total
17 \$182,236.58, provided that the potential buyer can provide Racine County with
18 satisfactory evidence that the conditions of Wis. Stat. § 75.105 have been met; and
19

20 **WHEREAS**, securing a new property owner for the properties located at 1205
21 Sixteenth Street and 1325 Sixteenth Street will provide significant benefits to the
22 community and the surrounding area including improving property maintenance, payment
23 of property taxes and utility bills, and provision of new job opportunities to area residents;
24 and
25

26 **WHEREAS**, the County Treasurer, the Office of the Corporation Counsel, and the
27 Finance & Human Resources Committee have reviewed this matter and, assuming the
28 conditions in Wis. Stat. § 75.105 are met, all recommend cancellation of the unpaid
29 interest and penalties on the unpaid taxes of this property in order to facilitate the new
30 buyer's acquisition of the property.