

**COUNTY OF RACINE
FINANCE & HUMAN RESOURCES COMMITTEE**

Supervisor Don Trottier, Chairman
Supervisor Robert Miller, Vice Chairman
Supervisor Jody Spencer, Secretary
Supervisor Renee Kelly
Supervisor Brett Nielsen

Supervisor John Wisch
Supervisor Jason Eckman
Madhura Patil, Youth in Governance Representative
Juliana Aburto, Youth in Governance Representative

The public may also access this meeting by: Browsing to this web address on a computer or smartphone:
<https://racinecounty.webex.com/racinecounty/j.php?MTID=m8afd95977a13f186320d039ffa468b0a>

Join by meeting number

Meeting number (access code): 2494 421 4448

Meeting password: nfDYg3par52

To join from a mobile device (attendees only)

[+1-312-535-8110](tel:+1-312-535-8110),,24944214448## United States Toll (Chicago)

NOTICE OF MEETING OF THE
FINANCE AND HUMAN RESOURCES COMMITTEE

DATE: **WEDNESDAY AUGUST 7, 2024**

TIME: **5:00 p.m.**

PLACE: **IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177**

1. Convene Meeting
2. Chairman Comments – Youth in Governance/Comments
3. Public Comments
4. Approval of Minutes from the July 17 2024, committee meeting – Action of the Committee only.
5. County Treasurer – Jeff Latus – Authorizing the County Treasurer to vacate on the Order of Foreclosure for nine (9) In-Rem parcels. – 2024 – Resolution – Action Requested: 1st and 2nd Reading at the August 12th, 2024, County Board Meeting.
6. Finance Department – Gwen Zimmer – Ordinance by The Racine County Finance and Human Resources Committee Creating Chapter 7, Article IX – county sales and use tax – of the Racine County Code of Ordinances – 2024 – Ordinance – Discussion and Possible Action: 1st reading at the August 12th, 2024, County Board Meeting.

7. Closed Session – IT IS ANTICIPATED THAT THE FINANCE AND HUMAN RESOURCES COMMITTEE WILL MEET IN A CLOSED SESSION PURSUANT TO SECTION 19.85(1)(g) OF THE WISCONSIN STATE STATUTES TO DISCUSS WITH LEGAL COUNSEL CLAIMS AGAINST RACINE COUNTY:

1) AMY BUCHANAN. 2) ACUITY. 3) PC LOGISTICS LLC. 4) CHERYL BAUMGART.

THE COMMITTEE RESERVES THE RIGHT TO RECONVENE IN REGULAR SESSION TO TAKE POSSIBLE ACTION ON ITEMS DISCUSSED IN CLOSED SESSION.

8. Communication & Report Referrals from County Board Meeting:

a. Bankruptcy items:

Type of Action:	Person/Persons
Chapter 13 Notice of Case	Daniel Rhodes;
Chapter 13 Order of Discharge	Haylie Servantez; Ramona Vela;
Chapter 13 Order Dismissing Case	Lakiya Gresham;
Chapter 13 Notice and Motion to Dismiss-Confirmed Plan	Randy Martus; Kaitlyn Straka; Dennis Rector; Kyle Kinzer; Jessica Kinzer; Kizzy Jones; Christel Ahmad; Heather Dycus;
Chapter 13 Order to Continue Automatic Stay Beyond 30 Days as to all Creditors	Felicia Jamerson;
Chapter 13 Order Modifying Confirmed Chapter 13 Plan	Timothy Edelman; Gregory Harris;
Chapter 13 Order Confirming Plan	Jamie Read; Ryan Read; Timothy Edelman;
Chapter 7 Notice of Trustee’s Proposed Abandonment	Cassandra Ruffolo;
Chapter 7 Notice of Trustee’s Motion to Authorize the Compromise of a Claim of the Estate	Cassandra Ruffolo;
Chapter 7 Order of Discharge	Brian Root; Kimberly Root; Tina-Louise Connors; Jennifer Manke; Sierra Garcia;

b. Foreclosures

Attorney	Lender	Person/Persons	Amt owed County
Codilis, Moody & Circelli, P.C.	Wells Fargo Bank	Kevin Prince	\$48,578.02

c. Notice of intent to Initiate Contract Negotiations – Law Enforcement Employee Relations Division of the Wisconsin Professional Police Association.

9. Staff Report – No Action Items.

- Next meeting will be a Joint Committee of the Whole and Finance and Human Resources Committee Meeting on August 12, 2024, at 5:00 p.m.
- Finance & Human Resources Committee – Next meeting will be on August 21, 2024, and will be a public hearing.

10. Adjournment

FINANCE & HUMAN RESOURCES COMMITTEE ACTION ONLY

Requestor/Originator Finance & Human Resources Committee

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date of Committee Meeting: 8/7/2024

**Signature of Committee Chairperson
/Designee:** _____

Description: Minutes from the July 17, 2024 FHR Meeting

Action: **County Board Supervisors**
 Approve
 Deny

Youth In Governance
 Approve
 Deny

FINANCE AND HUMAN RESOURCES COMMITTEE MEETING
Wednesday, July 17, 2024

IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177

Meeting attended by: Chairman Trottier, Supervisors Miller, Spencer, Nielsen, Kelley, and Wisch.
Other attendees: Youth in Governance Representatives Patil and Aburto, Finance Director Gwen Zimmer, Human Resources Director Sarah Street, Human Services Director Hope Otto, RCEDC Deputy Director Laura Million, Detention Center Superintendent Antonio Chavez, Youth and Family Administrator Stephen Bedwell
Excused: Supervisor Eckman.

Agenda Item #1 – Convene Meeting

Meeting Called to Order at 5:00 p.m. by Chairman Trottier.

Agenda Item #2 – Youth in Governance/Comments

Youth in Governance statement was read by Youth Representative Aburto.

Agenda Item #3 – Public Comments

There were no public comments.

Agenda Item #4 – Approval of Minutes from the June 19, 2024, committee meeting

Action: Approve the minutes from the June 19, 2024, committee meeting.

Motion Passed: Moved: Supervisor Miller. Seconded by Supervisor Nielson. Vote: All Ayes No Nays.
Advisory Vote: All Ayes No Nays.

Agenda Item #5 – Human Services Department – Hope Otto – Authorize the reclassification of 1 FTE Safety and Security Supervisor (E060) to 1 FTE Deputy Superintendent (E065); Reclassification of 1 FTE Youth Programming Supervisor (E060) to 1 FTE Youth Program Manager (E065); Reclassification of 1 FTE Youth Program Coordinator (N125) to 1 FTE Lead Youth Program Coordinator (N126); Reclassification of 6 FTE Safety and Security Coordinators from pay grade (N123) to (N125); Creation of 3 FTE Safety and Security Workers (N120); Reclassification of 2 FTE Youth Mental Health Counselors from pay grade N125 to BE20; Creation of 1 FTE Facilities Custodian (N095); Change in the start date of 2 Youth Program Coordinators from 11/01/24 to 10/05/24 and use of sufficient funds in the 2024 Human Services Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.

This item was presented by Hope Otto and Antonio Chavez. The committee is requesting pay scale references and clarification on fiscal notes for future meetings.

Action: Authorize the reclassification of 1 FTE Safety and Security Supervisor (E060) to 1 FTE Deputy Superintendent (E065); Reclassification of 1 FTE Youth Programming Supervisor (E060) to 1

FINANCE AND HUMAN RESOURCES COMMITTEE MEETING
Wednesday, July 17, 2024

FTE Youth Program Manager (E065); Reclassification of 1 FTE Youth Program Coordinator (N125) to 1 FTE Lead Youth Program Coordinator (N126); Reclassification of 6 FTE Safety and Security Coordinators from pay grade (N123) to (N125); Creation of 3 FTE Safety and Security Workers (N120); Reclassification of 2 FTE Youth Mental Health Counselors from pay grade N125 to BE20; Creation of 1 FTE Facilities Custodian (N095); Change in the start date of 2 Youth Program Coordinators from 11/01/24 to 10/05/24 and use of sufficient funds in the 2024 Human Services Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.

Motion Passed: Moved: Supervisor Miller. Seconded by Supervisor Wisch. Vote: All Ayes No Nays. Advisory Vote: All Ayes, No Nays.

Agenda Item #6– Transfers:

- a. **Human Services Department – Hope Otto – Authorize the creation of 1 FTE Lead Y&F Case Manager (N126) effective 10/5/24 and transfer \$24,190 within the Human Services Department 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.**

This item was presented by Hope Otto and Stephen Bedwell

Action: Authorize the creation of 1 FTE Lead Y&F Case Manager (N126) effective 10/5/24 and transfer \$24,190 within the Human Services Department 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.

Motion Passed: Moved: Supervisor Miller. Seconded by Supervisor Kelley. Vote: All Ayes No Nays. Advisory Vote: All Ayes, No Nays.

- b. **Finance Department – Gwen Zimmer – Authorize a project to update to the Racine County housing analysis and transfer of \$7,500 within the County Executive 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.**

This item was presented by RCEDC Deputy Director Laura Million.

Action: Authorize a project to update to the Racine County housing analysis and transfer of \$7,500 within the County Executive 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.

Motion Passed: Moved: Supervisor Miller. Seconded by Supervisor Kelley. Vote: All Ayes No Nays. Advisory Vote: All Ayes, No Nays.

- c. **Finance Department – Gwen Zimmer – Authorize the reclassification of 2 FTE N060 Accounting Technician to 2 FTE N076 Accounting Associate and 1 FTE E030 Finance Specialist to 1 FTE E040 Staff Accountant effective 8/24/2024 and the transfer of \$1,872 within the Human Services Department 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.**

Action: Authorize the reclassification of 2 FTE N060 Accounting Technician to 2 FTE N076 Accounting Associate and 1 FTE E030 Finance Specialist to 1 FTE E040 Staff Accountant effective 8/24/2024 and the transfer of \$1,872 within the Human Services Department 2024 Budget – 2024 – Resolution – Action Requested: 1st Reading at the July 23, 2024, County Board Meeting.

FINANCE AND HUMAN RESOURCES COMMITTEE MEETING
Wednesday, July 17, 2024

Motion Passed: Moved: Supervisor Miller. Seconded by Supervisor Kelley. Vote: All Ayes No Nays. Advisory Vote: All Ayes, No Nays.

Agenda Item #7 -Communication & Report Referrals from County Board Meeting:

Action: Receive and file item a.

Motion Passed: Moved by Supervisor Miller. Seconded by Supervisor Nielsen Vote: All Ayes No Nays. Advisory Vote: All Ayes No Nays.

Agenda Item #8 – Staff Report – No Action Item

- Finance & Human Resources Committee – Next meeting will be on August 7, 2024.

Agenda Item #9 – Adjournment.

Action: Adjourn the meeting at 5:53p.m.

Motion Passed: Moved by Supervisor Miller. Seconded by Supervisor Kelley. Vote: All Ayes, No Nays.

MEMO

July 25, 2024

TO: Donald J Trottier / Chairman, Finance and Human Resources Committee

FROM: Jeff Latus, Racine County Treasurer

RE: Vacate Judgment: In-Rem Properties

Please put on the agenda for the meeting scheduled for August 7th, 2024, time to request the Committee's permission for Corporation Counsel to petition the Court to vacate the Order of Judgment of foreclosure for nine (9) parcels from the April 16th, 2024, court hearing.

At the April 16th court hearing, a request was made to Judge Paulson to stay the Orders of Foreclosure on these parcels for 60 days, to allow the former owners time to make agreed upon payments toward the delinquent balance of each property. Each of the owners have met their obligations.

The parcels, and their item numbers from the Court documents, are as follows:

#22	1415 Green Bay Rd N	Village of Mt Pleasant
#31	2208 Racine St	Village of Mt Pleasant
#41	864 Ridgemont Dr	City of Burlington
#92	617 English St	City of Racine
#110	1017 N Memorial Dr	City of Racine
#118	1308 Frederick St	City of Racine
#171	1819 Franklin St	City of Racine
#196	4500 Byrd Ave	City of Racine
#197	2034 Kentucky St	City of Racine

I have included the payment agreement paperwork for each parcel and the Order for Judgment & Judgment that was filed with the Clerk of Circuit Court (4/16/2024). Section 5, page 5, refers to the properties for which the Judge ordered the stays of Judgment.

Additionally, we are requesting that the 1st and 2nd reading be done at the same on the County Board meeting scheduled for August 12th, 2024, to expediate the process of returning the properties to the former owners of record and allow them to continue to make payments until the balances are paid in full.

If you have any questions, please feel free to contact me.

Thank you,


Jeff Latus

Racine County Treasurer

Cc: Erika Motsch



Office of County Treasurer
 730 Wisconsin Avenue
 Racine, WI 53403
 262-636-3239
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

CONTACTS: CHRIS EBNER & CHERYLYNN EBNER

LAST NAME: NORIWS LIMITED FIRST NAME: _____
 EMAIL ADDRESS: _____ PHONE #: _____
 TAX KEY/PARCEL #: 151-03-22-12-010-000
 PARCEL ADDRESS: 1415 GREEN BAY RD N
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2019 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$30,715.07
 MINIMUM MONTHLY PAYMENT AMOUNT: \$600.00
 ESTIMATED REPAYMENT TERM (MONTHS): 6 MONTH TEMPORARY PLAN
 EFFECTIVE DATE OF PAYMENT PLAN: April 1, 2023
 PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION. A RETROACTIVE PAYMENT OF \$3,875.00 IS REQUIRED. THIS WILL BE SPLIT INTO TWO (2) INSTALLMENTS.

- 1) 1ST INSTALLEMENT OF \$1,800 TO BE PAID NO LATER THAN APRIL 8, 2024.
- 2) 2ND INSTALLMENT OF \$2,075 TO BE PAID NO LATER THAN APRIL 30, 2024.
- 3) MONTHLY PAYMENTS of \$600 to be paid no later than the 20th of each month with the first monthly payment due on or before APRIL 20th, 2024.

*Racine County will request Judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.

**THIS IS A TEMPORARY 6-MONTH AGREEMENT. IF A LONG-TERM PLAN IS NOT IN PLACE BY THE EXPIRATION OF THE TEMPORARY PAYMENT AGREEMENT, MONTHLY PAYMENTS WILL INCREASE TO \$1,200 PER MONTH EFFECTIVE SEPTEMBER 1, 2024, AND REMAIN IN EFFECT UNTIL THE BALANCE IS SATISFIED.

***ALL FUTURE TAX BILLS, STARTING WITH THE 2024 TAX BILL MUST BE PAID ON TIME TO THE VILLAGE OF MT PLEASANT AND CAN NOT BE ADDED TO THE EXSISTING DEBT WITH RACINE COUNTY.

As part of this agreement all future property tax bills are to be paid by the due date stated on said bills. This monthly payment arrangement will be applied to the above delinquent tax bill until paid in full. This payment arrangement is intended to address the delinquent balance at the time of this arrangement and does not address any future obligations due the Treasurer's Office.

I am aware of the fact that if I am not consistent in paying per this arrangement, it will be considered null and void and Racine County will begin a tax foreclosure action.

Cheryl Lynn Seepinski 4-9-24
 Signature Date
[Signature] 4-9-24
 Signature Date

This monthly payment arrangement is approved by:

[Signature] 4/9/24
 Racine County Treasurer Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.



Office of County Treasurer
 730 Wisconsin Avenue
 Racine, WI 53403
 262-636-3239
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

RESPONSIBLE PARTY: ZACHARY WALDRON

LAST NAME: CARDENAS FIRST NAME: JOSE A

EMAIL ADDRESS: [REDACTED] PHONE #: [REDACTED]

TAX KEY/PARCEL #: 151-032321082000

PARCEL ADDRESS: 2208 Racine St

MAILING ADDRESS (if different): 0

TAX YEAR(S) DELINQUENT 2014 - 2023

TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$29,218.86

MINIMUM MONTHLY PAYMENT AMOUNT: \$880.00

EFFECTIVE DATE OF PAYMENT PLAN: April 15, 2024

PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION.

MONTHLY PAYMENTS of \$880 to be paid no later than the 20th of each month with the first monthly payment due on or before APRIL 20th, 2024.

*Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.

*****ALL FUTURE TAX BILLS, STARTING WITH THE 2024 TAX BILL MUST BE PAID ON TIME TO THE VILLAGE OF MT PLEASANT AND CAN NOT BE ADDED TO THE EXSISTING DEBT WITH RACINE COUNTY.**

I am aware of the fact that if I do not make the agreed upon payments per this arrangement, it will be considered null and void and Racine County continue with the foreclosure process.

Darlene Kelly
 Signature

4-15-24
 Date

 Signature Date

This monthly payment arrangement is approved by:

[Signature]
 Racine County Treasurer

4/15/24
 Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.

4/15/2024



Office of County Treasurer
 730 Wisconsin Avenue
 Racine, WI 53403
 262-636-3239
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

LAST NAME: WEISS FIRST NAME: RICHARD W
 EMAIL ADDRESS: PHONE #: ~~608-266-8877~~
 TAX KEY/PARCEL #: 206-031933251750
 PARCEL ADDRESS: 864 RIDGEMONT DR
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2019 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$30,163.86
 EFFECTIVE DATE OF PAYMENT PLAN: April 12, 2024

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION. PAYMENT OF \$10,000.00 IS REQUIRED. THIS WILL BE SPLIT INTO TWO (2) INSTALLMENTS.

1) 1ST INSTALLMENT OF \$1,000 TO BE PAID NO LATER THAN APRIL 19TH, 2024.
 1) 2ND INSTALLMENT OF \$9,000 TO BE PAID NO LATER THAN JUNE 30TH, 2024.

*Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.

I am aware of the fact that if I do not make the agreed upon payments per this arrangement, it will be considered null and void and Racine County continue with the foreclosure process.

Richard Weiss Signature April 15, 2024 Date

 Signature Date

This monthly payment arrangement is approved by:

[Signature] Racine County Treasurer 4/15/24 Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.



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 Racine, WI 53403
 262-636-3239
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

LAST NAME: DARLINGTON FIRST NAME: CHRISTOPHER L
 EMAIL ADDRESS: [REDACTED] PHONE #: [REDACTED]
 TAX KEY/PARCEL #: 276-000004974000
 PARCEL ADDRESS: 617 ENGLISH ST
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2019 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$21,725.05
 MINIMUM MONTHLY PAYMENT AMOUNT: \$840.00
 ESTIMATED REPAYMENT TERM (MONTHS): 30
 EFFECTIVE DATE OF PAYMENT PLAN: April 1, 2024
 PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

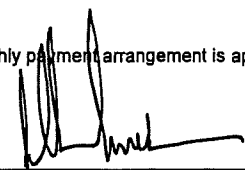
STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION. AN INITIAL PAYMENT OF \$2,000.00 IS REQUIRED AT THE TIME OF SIGNING.
MONTHLY PAYMENTS of \$840 to be paid no later than the 20th of each month with the first monthly payment due on or before MAY 20th, 2024.
 *Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.
 ALL FUTURE TAX BILLS, STARTING WITH THE 2024 TAX BILL MUST BE PAID ON TIME TO THE CITY OF RACINE AND CAN NOT BE ADDED TO THE EXSISTING DEBT WITH RACINE COUNTY.

As part of this agreement all future property tax bills are to be paid by the due date stated on said bills. This monthly payment arrangement will be applied to the above delinquent tax bill until paid in full. This payment arrangement is intended to address the delinquent balance at the time of this arrangement and does not address any future obligations due the Treasurer's Office.

I am aware of the fact that if I am not consistent in paying per this arrangement, it will be considered null and void and Racine County will begin a tax foreclosure action.

Chris Darlington Signature 4/12/24 Date

Signature Date

This monthly payment arrangement is approved by:

 Racine County Treasurer 4/12/24 Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.



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 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

LAST NAME: BENITEZ FIRST NAME: GAYLENE
 EMAIL ADDRESS: [REDACTED] PHONE #: [REDACTED]
 TAX KEY/PARCEL #: 276-000007673000
 PARCEL ADDRESS: 1017 N MEMORIAL DR
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2013 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$46,139.32
 MINIMUM MONTHLY PAYMENT AMOUNT: \$1,100.00
 ESTIMATED REPAYMENT TERM (MONTHS): 50
 EFFECTIVE DATE OF PAYMENT PLAN: April 1, 2023
 PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION.
 MONTHLY PAYMENTS of \$1,100 to be paid no later than the 20th of each month with the first monthly payment due on or before MAY 20th, 2024.
 *Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.
 ***ALL FUTURE TAX BILLS, STARTING WITH THE 2024 TAX BILL MUST BE PAID ON TIME TO THE VILLAGE OF MT PLEASANT AND CAN NOT BE ADDED TO THE EXSISTING DEBT WITH RACINE COUNTY.

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I am aware of the fact that if I am not consistent in paying per this arrangement, it will be considered null and void and Racine County will begin a tax foreclosure action.

Signature Gaylene I. Benitez Date 4/12/2024

Signature _____ Date _____

This monthly payment arrangement is approved by:

[Signature] Date 4/12/24
 Racine County Treasurer Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.



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 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

RESPONSIBLE PARTY: GABRIELLE HOOD

LAST NAME: SALINAS FIRST NAME: MICHAEL A

EMAIL ADDRESS: ghood15@yahoo.com PHONE #: 262-930-8026

TAX KEY/PARCEL #: 276-000008206000

PARCEL ADDRESS: 1308 Frederick St

MAILING ADDRESS (if different): 0

TAX YEAR(S) DELINQUENT 2012 - 2023

TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$73,967.03

MINIMUM MONTHLY PAYMENT AMOUNT: \$1,550.00

EFFECTIVE DATE OF PAYMENT PLAN: April 16, 2024

PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION.

FULL PAYMENT OF PROPERTY TAXES AND FEES: Full payment must be received for the balance of the 2012-2022 taxes and fees to the Racine County Treasurer's Office, by June 28th, 2024. The full balance of the 2023 taxes must be paid to the City of Racine Treasurer's Office by June 28th, 2024.

MONTHLY PAYMENTS: Payments for April, May, and June of \$1,550 each to be paid no later than the 20th of each month with the first monthly payment due on or before APRIL 20th, 2024.

***Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.**

I am aware of the fact that if I do not make the agreed upon payments per this arrangement, it will be considered null and void and Racine County continue with the foreclosure process.

Signature _____ Date _____

Signature _____ Date _____

Verbal Confirmation
 - no signature

This monthly payment arrangement is approved by:

Racine County Treasurer _____ Date _____

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.

4/16/2024



Office of County Treasurer
 730 Wisconsin Avenue
 Racine, WI 53403
 262-636-3239
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

LAST NAME: FOSTER FIRST NAME: THOMAS & SUSAN
 EMAIL ADDRESS: PHONE #:
 TAX KEY/PARCEL #: 276-000017582000
 PARCEL ADDRESS: 1819 FRANKLIN ST
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2016 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$43,074.60
 MINIMUM MONTHLY PAYMENT AMOUNT: \$1,500.00
 ESTIMATED REPAYMENT TERM (MONTHS): 34
 EFFECTIVE DATE OF PAYMENT PLAN: April 1, 2023
 PAYMENTS ARE DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION.

MONTHLY PAYMENTS of \$1,500 to be paid no later than the 20th of each month with the first monthly payment due on or before APRIL 20th, 2024.

*Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.

***ALL FUTURE TAX BILLS, STARTING WITH THE 2024 TAX BILL MUST BE PAID ON TIME TO THE VILLAGE OF MT PLEASANT AND CAN NOT BE ADDED TO THE EXSISTING DEBT WITH RACINE COUNTY.

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I am aware of the fact that if I am not consistent in paying per this arrangement, it will be considered null and void and Racine County will begin a tax foreclosure action.

Thomas E Foster 4-10-24
 Signature Date

 Signature Date

This monthly payment arrangement is approved by:

[Signature] 4/10/24
 Racine County Treasurer Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.

PAYMENT ARRANGEMENT FORM

LAST NAME: DAVIS FIRST NAME: NEKESHA
 EMAIL ADDRESS: [REDACTED] PHONE #: [REDACTED]
 TAX KEY/PARCEL #: 278-00022014000
 PARCEL ADDRESS: 4506 Byrd Ave
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT: 2020 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$27,482.80

EFFECTIVE DATE OF PAYMENT PLAN: April 15, 2024

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION. PAYMENT OF THE 2020 TAXES & FEES IS REQUIRED. THIS WILL BE SPLIT INTO THREE (3) INSTALLMENTS.

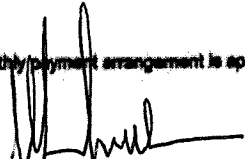
1) 1ST INSTALLMENT OF \$1,000 TO BE PAID NO LATER THAN APRIL 30TH, 2024.
 2) 2ND INSTALLMENT OF \$3,000 TO BE PAID NO LATER THAN MAY 31ST, 2024.
 3) 3RD INSTALLMENT OF \$4,300 PLUS ACCUMULATED INTEREST / PENALTY TO BE PAID NO LATER THAN JUNE 30TH, 2024.

*Racine County will request judgment be awarded at the April 16th court date with a 60 day Stay of Judgment. Upon satisfaction of the terms of this agreement, Racine County would request to have the Stay of Judgment lifted and the Judgment of the Court reversed.

I am aware of the fact that if I do not make the agreed upon payments per this arrangement, it will be considered null and void and Racine County continue with the foreclosure process.


 Signature _____ Date: 04.15.2024

Signature _____ Date _____

This monthly payment arrangement is approved by:

 Racine County Treasurer _____ Date: 4/18/24

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.
 4/15/2024



Office of County Treasurer
 730 Wisconsin Avenue
 Racine, WI 53403
 262-636-3289
 fax: 262-636-3279
 RCTreasurer@racinecounty.com

PAYMENT ARRANGEMENT FORM

LAST NAME: SCHEIT FIRST NAME: ERIC
 EMAIL ADDRESS: [REDACTED] PHONE #: [REDACTED]
 TAX KEY/PARCEL #: 276-00023061000
 PARCEL ADDRESS: 2034 KENTUCKY ST
 MAILING ADDRESS (if different): 0
 TAX YEAR(S) DELINQUENT 2012 - 2023
 TOTAL AMOUNT DELINQUENT AS OF TODAY'S DATE: \$51,061.08
 MINIMUM MONTHLY PAYMENT AMOUNT: \$1,080.00
 ESTIMATED REPAYMENT TERM (MONTHS): 60
 EFFECTIVE DATE OF PAYMENT PLAN: March 1, 2024
 PAYMENT IS DUE NO LATER THAN THE 20TH OF EACH MONTH.

STIPULATION OF TERMS: THIS PROPERTY IS CURRENTLY IN THE 2023-1 PROPERTY TAX FORECLOSURE ACTION. A RETROACTIVE PAYMENT OF \$6,575 IS REQUIRED. THIS WILL BE SPLIT INTO TWO (2) INSTALLMENTS.
 1) 1ST INSTALLMENT OF \$2,800 TO BE PAID NO LATER THAN MARCH 31, 2024.
 2) 2ND INSTALLMENT OF \$2,775 TO BE PAID NO LATER THAN JUNE 15, 2024.
 3) MONTHLY PAYMENTS of \$1,080 to be paid no later than the 20th of each month with the first monthly payment due on or before March 20th, 2024.
 Racine County will request judgement be awarded at the April 16th court date with a 60 day stay of judgement. Upon satisfaction of the terms to this agreement, Racine County would request to have the Stay of Judgement lifted and the Judgment of the Court reversed.

As part of this agreement all future property tax bills are to be paid by the due date stated on said bills. This monthly payment arrangement will be applied to the above delinquent tax bill until paid in full. This payment arrangement is intended to address the delinquent balance at the time of this arrangement and does not address any future obligations due the Treasurer's Office.

I am aware of the fact that if I am not consistent in paying per this arrangement, it will be considered null and void and Racine County will begin a tax foreclosure action.

Eric Scheit Signature 3-5-24 Date

 Signature Date

This monthly payment arrangement is approved by:

[Signature] Racine County Treasurer 3/5/24 Date

Per Wis. Stat. 74.47, interest and penalty continue to accrue each month on the delinquent balance. This payment arrangement will be applied to the above delinquent tax bill until paid in full.

**Order for Judgment & Judgment
2023 In Rem Tax Properties Batch 1 of 3**

Document Number

Document Title #1-#29

Document # **2675006**
RACINE COUNTY REGISTER OF DEEDS
April 17, 2024 10:11 AM

Karie Y. Pope
KARIE POPE
RACINE COUNTY
REGISTER OF DEEDS
Fee Amount: \$30.00
Exempt Code: 4
Pages: 7

Recording Area

Name and Return Address

Erika Frank Motsch
Assistant Corporation Counsel II
730 Wisconsin Avenue
Racine, WI 53403

See Attached *30-7*

Parcel Identification Number (PIN)

It appearing by the Affidavits of Jeffrey Latus, Racine County Treasurer, and a representative of Lee Enterprises, Incorporated, on file herein, that said list of tax liens and Petition hereof together with public notice provisions in the form required by and pursuant to the terms established under Section 75.521(6), Wisconsin Statutes (hereinafter referred to as "Notice"), was filed in the Office of the Clerk of Circuit Court of Racine County on the 29th day of November, 2023 and a copy thereof posted in the Office of the County Treasurer of Racine County and said Notice was published by and pursuant to the terms established under Section 75.521(6), Wisconsin Statutes, in The Journal Times, a daily newspaper of general circulation, published in the English language in Racine County and possessing the qualifications specified in Section 985.03, Wisconsin Statutes, once a week for three (3) successive weeks, the first publication being on the 13th day of December, 2023; said Notice fixing the 28th day of February, 2024 as the final redemption date for the redemption of the delinquent tax liens described in said list (See Affidavit of Posting and Publication); and,

It appearing by Affidavit of Jeffrey Latus, Racine County Treasurer, on file herein, that he has made a due and diligent effort to ascertain the post office address of all the owners and mortgagees of record of the parcels of land described in said list of tax liens, and that said Affidavit sets forth the names of such owners and mortgagees; and it further appearing by said Affidavit that a true copy of said Notice aforesaid including a copy of the Petition and of the said list of tax liens was mailed by certified mail, return receipt requested, to each of said persons at said post office address on the 13th day of December, 2023, and that no present post office address was ascertainable for the other owners and mortgagees of the parcels of land described in said list of tax liens (See Affidavit of Mailing Notice and see Exhibit "G"); and,

It appearing that a diligent examination has been made of the records on file with the Clerk of Circuit Court and revealed that the parcels of land set forth in Exhibit "C" State Liens and Exhibit "E" Child Support Judgement , on file herein, and are each incorporated by reference and made part hereof, showed death tax liens, non-outlawed income tax or franchise tax warrants, or docketed judgments, including child support judgments, in favor of the State of Wisconsin against any of the persons designated as owners of the unredeemed parcels of land in said list of tax liens; and,

It appearing that a diligent examination has been made of the records on file with the Clerk of Circuit Court and revealed that the parcels of land set forth in Exhibit "D" Federal Tax Liens, on file herein, and is incorporated by reference and made part hereof, showed federal tax liens in favor of the United States of America against any of the persons designated as owners of the unredeemed parcels of land in said list of tax liens; and,

It appearing by Affidavit of Jeffrey Latus, Racine County Treasurer, filed herein, that various municipalities have a right, title or interest in certain parcels or in the tax liens mentioned and described in said lists, or in the proceeds thereof, of the unredeemed parcels of land, as follows:

Town of Burlington: No. 1.

Town of Waterford: No. 8.

Village of Caledonia: Nos. 13, 17.

Village of Mount Pleasant: Nos. 19, 21, 22, 31.

City of Burlington: No. 41.

City of Racine: Nos. 44, 47, 48, 49, 52, 53, 54, 56, 67, 72, 73, 74, 75, 77, 78, 86, 87, 88, 90, 92, 98, 99, 102, 108, 109, 110, 114, 117, 118, 120, 128, 130, 132, 133, 134, 138, 145, 146, 147, 153, 154, 156, 157, 163, 167, 171, 172, 173, 175, 180, 182, 185, 188, 193, 194, 196, 197, 199.

(See Affidavit of Other Municipalities Interested and see Exhibit "B" Specials); and,

It appearing that James W. Pruitt, an attorney at law of Racine, Wisconsin, was appointed Guardian ad Litem for all persons known or unknown who have or may have any interest in the lands described in the list referred to in the caption hereof, and who are or may be minors or incompetents at the date of the filing of such list in the office of the Clerk of Circuit Court; and,

It appearing by Affidavit of Jeffrey Latus, Racine County Treasurer, that the Non-Military status of all persons having or claiming to have an interest in the lands described in said list is established (See Affidavit of Non-Military Status and see Exhibit "F" Those Not In Active Military); and

It appearing from the Affidavit of Jeffrey Latus, Racine County Treasurer, that all parcels in said list remain and are unredeemed except such as have been marked

redeemed or removed opposite the description of such parcel upon the list on file in the office of the Clerk of Circuit Court herein (See Certificate of Redemption and Removal and see Exhibit "H"); and,

It appearing from the Affidavit of Jeffrey Latus, Racine County Treasurer, that more than thirty (30) days have elapsed since the 28th day of February, 2024, which was the last date for redemption and that no answer hereto has been served on Jeffrey Latus, County Treasurer, of Racine County, Wisconsin (See Affidavit of Default); and,

The Petitioner, appearing by Erika Frank Motsch, Assistant Corporation Counsel II, in and for Racine County; James W. Pruitt, Guardian ad Litem, appeared and filed a Report of Guardian ad Litem (CCAP Doc. Nos. 12, 13, 14, 15.) with the Court on behalf of all persons known and unknown, who have or may have an interest in the lands described in the list of tax liens mentioned in the caption herein, and who are or may be minors or incompetents at the time of filing such list of tax liens; and Jeffrey Latus, Racine County Treasurer, appearing as to the proof of the matters herein; and,

Proof of the matters and things alleged in the Petition and list of tax liens being foreclosed by this action was duly taken in open court, from which it satisfactorily appears that allegations contained in said Petition and list of tax liens of Racine County being foreclosed, Exhibit "A", on file herein, and is incorporated by reference and made part hereof, are true.

NOW, THEREFORE, IT IS ORDERED AND ADJUDGED:

1. That Racine County, a quasi-municipal corporation, is hereby vested with an estate in fee simple absolute in all parcels of lands hereinafter described, subject, however, to all unpaid taxes and charges which are a lien thereon, and to record restrictions as provided in Section 75.14, Wisconsin Statutes.

2. That all persons, both natural and artificial, excepting Racine County, but including such persons having non-military status, as are listed in the Affidavit of Non-Military Status, the State of Wisconsin, City of Racine, City of Burlington, Town of Burlington, Town of Waterford, Village of Mount Pleasant, and Village of Caledonia and minors, incompetents, absentees and non-residents who may have had right, title, interest, claim, lien or equity of redemption in such lands hereinafter described, and all persons claiming under or through them, or any of them from and after the date of filing

the said list of tax liens as aforesaid, are forever barred and foreclosed of such right, title, interest, claim, lien or equity of redemption.

3. That the description of the parcels of land in Racine County, Wisconsin, remaining unredeemed and affected by this judgment (all citations of volume and page descriptions and document numbers referring to deeds and records in the office of the Register of Deeds for Racine County, Wisconsin) is contained in Exhibit "I", on file herein, and is incorporated by reference and made part hereof.

4. That a judgment of foreclosure is hereby entered against the following parcels: Nos. 1, 8, 13, 17, 19, 21, 22, 31, 41, 44, 47, 48, 49, 52, 53, 54, 56, 67, 72, 73, 74, 75, 77, 78, 86, 87, 88, 90, 92, 98, 99, 102, 108, 109, 110, 114, 117, 118, 120, 128, 130, 132, 133, 134, 138, 145, 146, 147, 153, 154, 156, 157, 163, 167, 171, 172, 173, 175, 180, 182, 185, 188, 193, 194, 196, 197, 199.

5. That the Judgment of foreclosure for Item Nos. 22, 31, 41, 92, 110, 118, 171, 196, and 197 shall each be stayed until June 30, 2024. Such stay shall be made on the condition that during that time period, the parcel owner(s) of said parcels shall each continue to make regular payments to the Office of the County Treasurer towards the balance of the total amount owed for said parcels and any other agreed upon terms in accord with their respective agreements previously entered into with Jeffrey Latus, Racine County Treasurer. Upon the expiration of that time period, which shall be considered specifically to be on or after July 1, 2024, an appropriate affidavit shall be filed with this Court that provides proper notice and affirms the outcomes of the condition set forth in this section to the Court, and makes the appropriate request of the Court consistent with such outcomes, which shall be (a) if the condition was met, that the Court order the Judgment of foreclosure against the identified parcel(s) to be vacated; or, (b) if the condition was not met, that Court enter the Judgment of foreclosure against the identified parcel(s).

6. That the Petition for judgment against the remaining parcels be and is hereby dismissed.

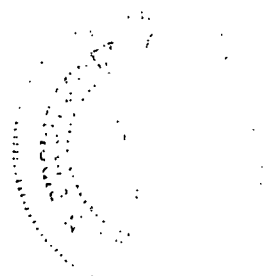
7. That in the event any Respondent or any heir, successor, assign, or other person or entity is in possession of any parcel for which judgment is granted, Racine County may, without further notice, obtain a writ of assistance from the Court ordering

the Racine County Sheriff's Office to remove the occupying party or parties from the subject parcel. Respondent and any person or entity claiming under the Respondent are enjoined from committing waste upon the premises and from taking any other action that may impair the value of the premises.

The Clerk of the Circuit Court, Racine, Wisconsin, does hereby certify that this document is a true and correct copy of the original on file and of record in my office.

Dated: 04/16/24

By Loee N. Zaprawa, Deputy.



REQUEST FOR COUNTY BOARD ACTION

YEAR	2024		Resolution Request
		x	Ordinance Request
			Information Only
			Report Request

Requestor/Originator: Finance Director- Gwen Zimmer

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading)
 If a person is not in attendance the item may be held over. Gwen Zimmer

Does the County Executive know of this request: Yes

If related to a position or position change, Does the Human Resources Director know of this request: N/A

Does this request propose the expenditure, receipt or transfer of any funds? No

If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources

Date Considered by Committee: 8/7/2024 Date of County Board Meeting to be Introduced: 8/12/2024

1st Reading: 1st & 2nd Reading: *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

Ordinance by The Racine County Finance and Human Resources Committee Creating Chapter 7, Article I X – county sales and use tax – of the Racine County Code of Ordinances.

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

ORDINANCE NO. 2024-XX

**ORDINANCE BY THE FINANCE AND HUMAN RESOURCES COMMITTEE CREATING
CHAPTER 7, ARTICLE IX – COUNTY SALES AND USE TAX – OF THE RACINE COUNTY
CODE OF ORDINANCES**

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

WHEREAS, Wisconsin counties provide a wide array of services (many of which are mandated by state law) that are critical to the community and the health and safety of its residents; and

WHEREAS, Wisconsin counties are limited in their ability to raise revenue by the general levy limit law; and

WHEREAS, like virtually every Wisconsin county (68 of 72 which, unlike Racine County, already collect a county sales and use tax), Racine County faces a structural imbalance due to state cuts, stagnant revenues, and increasing costs; and

WHEREAS, Racine County is known for consistently and successfully delivering critical services at a high level while remaining fiscally conservative and being responsible stewards of taxpayers' money; and

WHEREAS, under state law, Wisconsin counties are authorized to levy a sales tax of up to 0.5 percent on top of the 5 percent sales tax imposed by the state; and

WHEREAS, Racine County remains one of only four counties to have not implemented a county sales and use tax; and

WHEREAS, projected revenues from a 0.5 percent sales tax are reasonably estimated to be a minimum of \$20 million per year with a realistic opportunity to exceed \$25 million in 2025, and beyond; and

WHEREAS, sales and use taxes benefit county residents by allowing them to enjoy a reduced property tax burden that is paid for in part by the in-county spending of out-of-county visitors; in contrast, borrowing falls solely on the resident property taxpayers and then compounds the burden as those taxpayers are responsible for both the borrowed principle and the interest payments (*i.e.*, it is more costly to resident-taxpayers); and

WHEREAS, in order to avoid critical service cuts, the average resident could expect to pay approximately \$126 per year if Racine County levied a 0.5 percent sales and use tax, with a reasonable expectation that the number would be reduced – and the difference borne instead by non-residents – in 2025; and

WHEREAS, a review of annual budgets since 2015, shows that the county property tax levy has not kept pace with national inflation and operational spending in that time period; and

WHEREAS, Racine County has exhausted all other reasonable options to delay implementation of a sales and use tax, including: asset divestment (*e.g.*, sale of Ridgewood Care Center and County-owned land), use of one-time funding sources (*e.g.*, American Rescue Plan

3
4 Act, opioid settlement, Microsoft proceeds, etc.), elimination/reduction of nonessential
5 programs/positions, service consolidation (e.g., public health, 911 dispatch services, etc.), health
6 care solutions, periodic wage freezes, and furloughs; and

7
8 **WHEREAS**, Racine County is at a critical tipping point where further avoidance of a sales
9 and use tax will invariably result in higher employee turnover, increased property tax impacts,
10 service cuts, and placing county residents who rely on critical and timely services (e.g., snow
11 removal, human and social services, child welfare, emergency mental health interventions, law
12 enforcement, highway repair and maintenance, etc.) in risk of real harm.

13
14 **NOW, THEREFORE**, the Racine County Board of Supervisors does hereby ordain as
15 follows:

16
17 **Creating Chapter 7, Article IX.** Chapter 7, Article IX of the Racine County Code of Ordinances
18 is hereby created to read as follows:

19
20 **ARTICLE IX. – COUNTY SALES AND USE TAX**

21
22 **Section 7-226. – Authority.**

23
24 This Ordinance is enacted under the authority of Subchapter V of Chapter 77 of the
25 Wisconsin Statutes, and acts amendatory thereto.

26
27 **Section 7-227. – Purpose.**

28
29 The purpose and goal of enacting this Ordinance is to utilize revenues from the County
30 sales and use tax to reduce the property tax levy.

31
32 **Section 7-228. – County Sales and Use Tax Rate.**

33
34 The County sales and use tax shall be at the rate of one half of one percent (0.5%).

35
36 **Section 7-229. – Property Tax Levy Not to be Increased.**

37
38 In order to assure the statutory goal of using sales and use tax revenues to actually reduce
39 property taxes, the county mill rate for any given calendar year shall not exceed the preceding
40 year county mill rate. This section shall not be repealed except on a two-thirds vote of the entire
41 membership of the county board.

42
43 **Section 7-230. – Conformity to State Laws.**

44
45 It is the express intent of Racine County that the construction, administration, and
46 application of this Ordinance to all persons in all situations shall conform to the laws of the State
47 of Wisconsin in all ways and it shall be so construed, applied, and administered.

3
4 **Section 7-231. – Property Tax Stabilization Fund Policy.**

5
6 Each annual budget adopted after implementation of this Ordinance shall include a
7 property tax stabilization fund policy outlining a sales and use tax reserve minimum fund balance.
8 Such policy shall include for the applicable budget year an estimated amount of intended use in
9 operations, capital, and debt reduction for each of the priorities listed below. At a minimum, the
10 first One Million dollars (\$1,000,000.00) of tax revenues collected in any given year beginning
11 2026, shall go toward a dollar-for-dollar offset to the property tax levy; further, the sum of 50
12 percent of all tax revenues collected in any given year beginning 2025, that are in excess of
13 Twenty Million dollars (\$20,000,000.00) shall go toward a dollar-for-dollar offset to the property
14 tax levy. This section and the property tax stabilization fund policy in any given year shall not be
15 repealed except on a two-thirds vote of the entire membership of the county board:

- 16
17 (a) Critical countywide services which shall prioritize public safety, health services, and
18 avoidance of service cuts;
19 (b) Property tax stabilization fund which shall establish financial reserves and fund
20 balance to preserve stability and respond to unexpected emergencies and service
21 disruptions;
22 (c) Essential capital which shall fund capital equipment and infrastructure (e.g., road
23 maintenance/improvement, deferred maintenance, etc.) typically covered by short-
24 term notes; and
25 (d) Offsetting the debt service tax levy.
26

27 **Section 7-232. – Credit to be Made Available for Tax Bills.**

28
29 Each year, prior to the date tax bills are forwarded to real property owners, the finance
30 director shall calculate the amount of property tax reduction achieved from sales and use tax
31 revenue as a percentage of the county-imposed levy for that fiscal year. The finance director shall
32 furnish such information to those responsible for the mailing and/or posting online of property tax
33 bills and shall request of such persons that the information be included on each tax bill.
34

35 **Section 7-233. – Reports from Finance Director.**

36
37 The finance director shall provide to the finance and human resources committee a report
38 on all revenue received through the imposition of the sales and use tax since the previous
39 reporting period. This report shall be given on a monthly basis or within thirty (30) days of such
40 time as the finance director receives the information from the Wisconsin Department of Revenue.
41

42 **Section 7-234 – Effective Date.**

43
44 This Ordinance shall become effective as of the first day of January 2025, in the manner
45 provided for by law.
46

47 **Section 7-235. – Delivery to Department of Revenue.**

48
49 The County Clerk is hereby directed to deliver a certified copy of this Ordinance to the
50 Secretary of Revenue at least one hundred twenty (120) days prior to January 1, 2025.
51

1 Page Four

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Respectfully submitted,

**FINANCE AND HUMAN RESOURCES
COMMITTEE**

1st Reading _____

2nd Reading _____

BOARD ACTION

Adopted _____

For _____

Against _____

Absent _____

Donald J. Trottier, Chairman

Robert N. Miller, Vice-Chairman

Jody Spencer, Secretary

VOTE REQUIRED: Majority

Prepared by:
Corporation Counsel

Jason Eckman

Renee Kelly

John A. Wisch

Brett Nielsen

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

Approved: _____

Vetoed: _____

Date: _____,

Thomas E. Roanhouse, Interim County Executive

Executive Summary: County Sales Tax

Overview

Racine County is confronting severe financial hardships, including a staggering \$21 million budget deficit in 2023, made worse by historic inflation and dwindling state revenue. Faced with these challenges, Racine County is still obligated to deliver essential services and fulfill state-mandated responsibilities, such as operating the county jail, managing 911 dispatch, and providing emergency law enforcement and mental health services. To preserve these critical services and ensure fiscal stability, Racine County must urgently consider implementing a 0.5% county sales tax.

What is a County Sales Tax?

- **Purpose and Authorization:** Wisconsin Counties are authorized to levy a 0.5% sales tax.
- **Use of Funds:** The sales tax must be used to reduce the impact on property taxes and/or to offset the cost of individual items contained in the county budget, directly benefiting county residents by stabilizing or lowering property taxes.
- **Adoption:** County Board must adopt an ordinance with a majority vote to implement the sales tax.

Why Now?



Critical Countywide Services

- The sales tax will generate a minimum of \$20M annually, with a significant portion coming from non-county residents, maintaining state-mandated and other essential services while allowing county residents to enjoy a reduced property tax burden that is paid for in part by the in-county spending of out-of-county visitors.



Falling Behind

- 68 of 72 Wisconsin counties have a county sales tax. Without this available resource, Racine County risks crumbling infrastructure, poor amenities and services, reduced regional and statewide competitiveness, and property tax increases.



Growing Community Needs

- Racine County must replace its end-of-life 911 dispatch system, address the rising opioid and fentanyl crisis, and combat a 30-year high in community violence among other growing community needs.



Immediate Financial Benefit

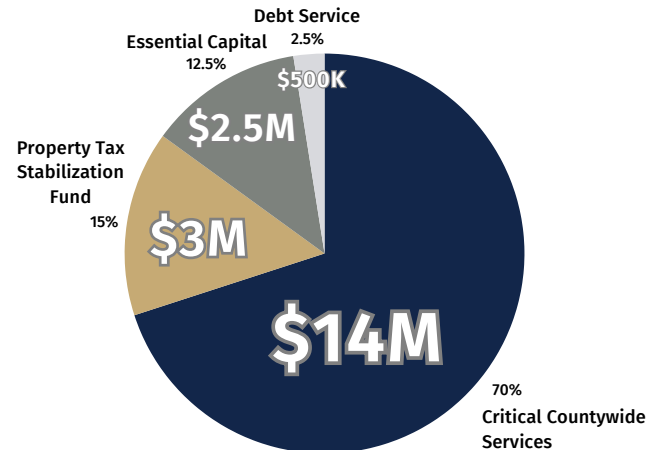
- Enacting a county sales tax ordinance by end of August 2024 will secure an additional roughly \$5-6 million in revenue, ensuring timely support for essential services.

Exhausted Options / What Are the Remaining Alternatives?

Racine County has exhausted all other reasonable options to delay a sales tax, including: asset divestment (sale of Ridgewood Care Center and County-owned land), use of one-time funding sources (ARPA, opioid settlement, Microsoft proceeds, etc.), elimination/reduction of nonessential programs/positions, service consolidation (public health, dispatch), health care solutions, periodic wage freezes, and furloughs.

Option	Effect
Reduce staff	Increases workload on remaining employees, leading to higher turnover and reduced service quality
Cut employee benefits	Lowers morale, making it hard to attract and keep skilled workers in competitive labor market
Find alternative revenue	Levy limits tied to net new construction and unsustainable one-time grant funding leave us with no viable alternatives
Borrow	Increases long-term debt and financial instability, raising future costs and burdening taxpayers
Cut services	Compromises essential services like 911 dispatch, law enforcement, and mental health care, harming community well-being in face of growing needs
Delay decision making	Results in lost revenue opportunities, worsening financial challenges and reducing support for essential services

Property Tax Stabilization: How Will Sales Tax Proceeds Be Utilized (2025)?



- **Critical Countywide Services:** Focuses on public safety and health services (opioid crisis) to avoid service cuts.
- **Property Tax Stabilization Fund:** Financial reserves and fund balance to preserve stability and respond to unexpected emergencies, service disruptions, etc.
- **Essential Capital:** Funding for capital equipment and infrastructure (e.g., road maintenance/improvement, deferred maintenance, etc.) typically covered by debt financing.
- **Debt Service:** Repayment of principal and interest on county bonds and loans.

BLUEPRINT FOR COMMUNITY PROSPERITY AND FISCAL RESPONSIBILITY – RACINE COUNTY SALES AND USE TAX

FREQUENTLY ASKED QUESTIONS

WHAT SERVICES DO WISCONSIN COUNTIES PROVIDE?

County governments provide a wide array of services (many of which are mandated by state law) that are critical to the community and the health and safety of its residents. Counties provide most social service programs (e.g., child welfare, public health, mental health, jail, juvenile justice, services for the aged and disabled, developmental disabilities, etc.), local and state road maintenance, cultural and recreational amenities (e.g., parks), law enforcement, and health services.

Counties also act as the local presence of the state and carry out certain critical functions of the state government. For example, clerks of circuit court administer the state court system, county sheriffs apprehend violators of state laws, county clerks manage elections, treasurers bill and collect state taxes, and registers of deeds keep certain state records, such as birth and death certificates, marriage licenses, and property deeds.

In summary, counties provide numerous state-mandated but not state-paid-for essential services to their residents such as human and social services, child welfare, law enforcement, health services and highway repair and maintenance, just to name a few. If any of these essential services cannot be fully funded, then county residents who rely on these services would be placed in risk of real harm.

HOW DOES RACINE COUNTY FUND CRITICAL SERVICES AND STATE-MANDATED FUNCTIONS?

Racine County's general fund is the primary source of funding for critical services and state-mandated functions such as operating a county jail, managing 911 dispatch services, and providing emergency (and diversionary) law enforcement and mental health services. Like virtually every Wisconsin county, Racine County faces a structural imbalance due to state cuts, stagnant revenues, and increasing costs.

Local governments across Wisconsin are dealing with increasing debt burdens. A [report](#) from the Wisconsin Policy Forum found that total debt owed by the state's cities, counties, villages, and towns rose by 5.4 percent to \$11.04 billion in 2020 – the highest amount on record. Meanwhile, property taxes in Wisconsin continue to rapidly rise. Factors contributing to the growth include voter-approved school referenda and increases in state revenue limits on schools.

Based on 2023 Wisconsin Department of Revenue data, the cost to operate Racine County government makes up approximately 14% of the total property taxes levied in Racine County, so other units of government and taxing districts (e.g., school districts, technical colleges, municipal, special tax districts, etc.) combined have a significant impact on individual property tax bills.

Debt is an instrument used by local governments to make investments (e.g., building roads or replacing/upgrading infrastructure). The Wisconsin Policy Forum [suggests](#) that state-imposed levy limits may be leading some local governments to use debt for spending they would have once paid for with cash and that such practice may not be financially sustainable.

Amidst this backdrop, Racine County has long been recognized as a leader among the 72 counties. It is known for consistently and successfully delivering essential services at a high level while remaining fiscally conservative and being responsible stewards of taxpayers' money. Additionally, Racine County has a relatively low mill rate¹ and, consequently, lower property taxes, when compared to counties with similar consumer spending.

¹ The mill rate is a figure representing the amount per \$1,000 of the assessed value of property, which is used to calculate the amount of property tax.

County	Population	2024 Mill Rate	2024 Levy	2023 Net New Construction	FTE	2023 Sales Tax
Kenosha	169,151	3.35	\$75,882,414	2.71%	1,086	\$20,411,590
Outagamie	190,705	2.91	\$65,317,152	2.26%	1,214	\$25,774,443
Racine	197,727	2.72	\$60,816,784	1.60%	1,057	-
Rock	163,687	4.09	\$75,500,871	2.14%	1,370	\$19,417,941
Winnebago	171,730	3.84	\$72,628,133	1.23%	1,113	-

It is noteworthy that Racine County maintains its outstanding reputation in delivery of critical services despite ranking **71 out of 72 counties** in county highway spending per capita and **72 out of 72 counties** in health and human services spending per capita.

With increased debt burdens, local governments increasingly put more of the property tax levy toward debt payments. However, because Racine County is one of the only remaining counties to have not implemented a county sales tax, it is uniquely situated – through implementation of internal controls and policies – to commit a fixed amount of proceeds to cover/offset debt obligations and therefore maximize property tax reduction opportunities.

HOW DOES WISCONSIN COUNTY SALES TAX OPERATE?

Under state law, counties are authorized to levy a sales tax of up to 0.5% on top of the 5% sales tax imposed by the state. Racine County remains one of only four counties to not levy the 0.5% sales tax. Meanwhile, effective January 1, 2024, Racine County’s neighbor to the north – Milwaukee County – *increased* its sales and use tax from 0.5% to 0.9% (*i.e.*, higher than any other Wisconsin county).

Sales tax is essentially a consumption tax (*i.e.*, taxes people when they purchase certain categories of goods or services). Unlike property tax, which can be levied only against property owners within Racine County and payment amounts of which can deviate based on tax avoidance strategies, sales tax is applied uniformly on all eligible purchases regardless of whether or not the purchaser resides in Racine County. Because sales and use taxes apply to goods and services, and not real estate, they generate revenue from non-residents who shop, eat, vacation, and enjoy entertainment venues. In other words, sales and use taxes spread the tax burden to all of the people who use the infrastructure and services that the tax supports. As the tax base is broadened to include non-residents, county property taxpayers necessarily receive tax relief. A body of research shows that, overall, sales-tax rates are not noticeable enough to consumers to make them change their spending behavior.

WHAT ARE THE PROJECTED REVENUES FROM A COUNTY SALES TAX?

Projected revenues from a local 0.5 percent sales tax are reasonably estimated to be a minimum of \$20 million per year with a realistic opportunity to exceed \$25 million in 2025, and beyond. Sales taxes increase or decrease with the economy. The reliability of the sales tax can also depend on the amount of sales tax used within a county budget and Racine County is steadfast in its longstanding commitment to conservative budgeting practices. Counties that rely on a larger percentage of sales tax revenue to fill their budget are more susceptible to the volatility that can occur in sales tax collections. Sales tax revenues have grown every year since 2014, with the average growth at 3 percent annually.

WHAT PORTION OF PROJECTED COUNTY SALES TAX REVENUES WOULD COME FROM SPENDING BY NON-COUNTY RESIDENTS?

Approximately 20-25 percent of the projected sales tax revenue is projected to come from spending by non-county residents and can be put toward debt reduction and/or controls. Without a county sales tax,

100 percent of debt obligations would be shouldered by county property taxpayers. Sales and use taxes benefit county residents by allowing them to enjoy a reduced property tax burden that is paid for in part by the in-county spending of out-of-county visitors. In contrast, borrowing falls solely on the resident property taxpayers and then compounds the burden as those taxpayers are responsible for both the borrowed principle and the interest payments (*i.e.*, it is more costly to resident-taxpayers).

WHAT IS THE ANTICIPATED IMPACT TO COUNTY RESIDENTS?

In order to avoid critical service cuts, the average resident could expect to pay approximately \$126 per year if Racine County levied a 0.5 percent sales tax, with a reasonable expectation that the number would be reduced – and the difference borne instead by non-residents – in 2025.

WHO HAS THE AUTHORITY TO LEVY A COUNTY SALES TAX?

County boards have the [authority](#) to implement a half percent sales tax by adopting an ordinance with a majority vote of the members of the board. The ordinance shall be effective on the first day of January, April, July, or October. After an ordinance is adopted, a certified copy of that ordinance must be filed with the Department of Revenue at least 120 days prior to its effective date.

WHAT IS THE IMPLICATION OF RACINE COUNTY ENACTING A SALES TAX ORDINANCE IN AUGUST 2024, VERSUS WAITING UNTIL APPROVAL OF THE 2025 BUDGET?

Racine County would minimally forego **\$5 million** (more realistically, closer to \$6 million) by waiting until after August 2024, to implement a sales tax ordinance. For example, if Racine County enacted an ordinance on August 27, 2024, it could become effective January 1, 2024. However, if Racine County waited to enact an ordinance as part of its 2025 budget, the earliest it could become effective is April 1, 2024. In other words, Racine County would generate an additional \$5-6 million by enacting an ordinance in August 2024, versus waiting until adoption of the 2025 budget.

ONCE A COUNTY ENACTS A SALES TAX, CAN IT BE ENDED AT SOME POINT? IF SO, HOW?

State law allows for the repeal of a county half percent sales tax through the repeal of the ordinance that the county passed to adopt the tax. A certified copy of the ordinance must be delivered to the secretary of the Department of Revenue at least 120 days prior to the effective date of the repeal. The repeal of such ordinance shall be effective December 31. It is important to note that Racine County's financial advisors urge the avoidance of any sunset provision due to the anticipated negative perception of credit rating agencies (which, in turn, would result in increased costs and property tax impacts).

WHAT CAN A COUNTY HALF PERCENT SALES TAX BE USED FOR?

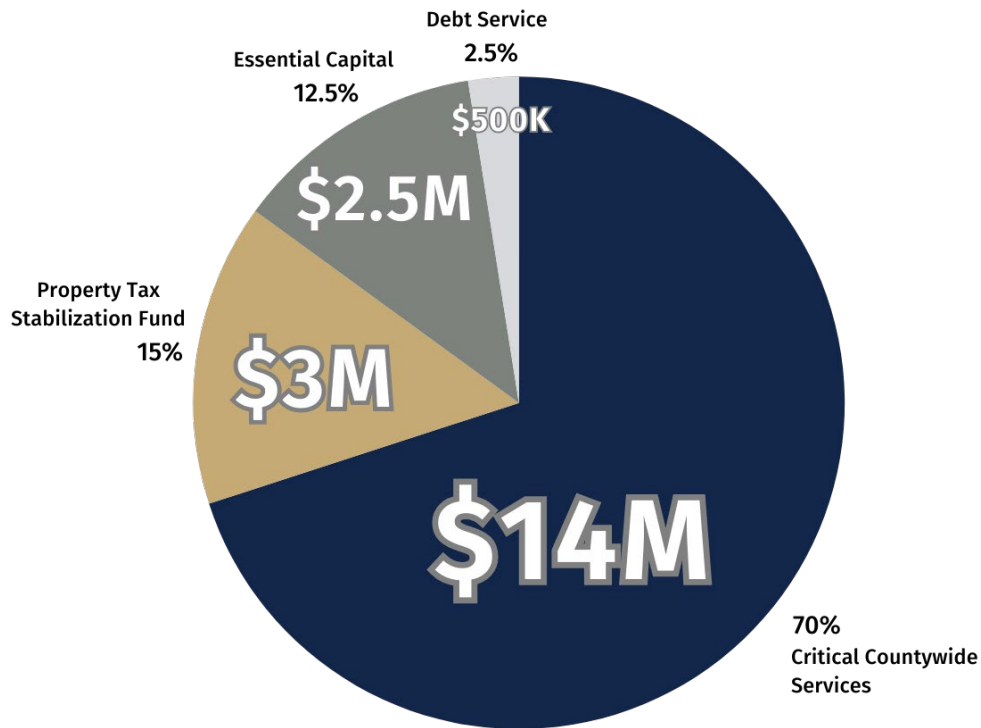
State law requires that a county sales tax be used for the reduction of property taxes. However, a dollar-for-dollar offset is neither required by state law nor workable under the levy limit statute. In simple terms, the same amount of countywide property tax reduction occurs whether a county chooses to budget revenues from net proceeds of the sales and use tax as a reduction in the overall countywide property tax levy or as an offset against a portion of the costs of specific items which can be funded by the countywide property tax.

WHAT WILL THE SALES TAX BE USED FOR?

Sales tax revenue will be included in the non-allocated revenues department. A schedule will be included in the annual budget book with anticipated uses by department (*e.g.*, veterans service office, capital equipment, etc.). Priorities for these funds will be established by the County Executive and County Board of Supervisors and set forth in the Property Tax Stabilization Fund Policy That policy will be included in the annual budget book outlining a sales tax reserve minimum fund balance in accordance with law and the enacted sales and use tax ordinance. The policy will include an estimated amount of intended use in operations, capital, and debt reduction for the specific priorities (which may not be repealed except on a two-thirds vote of the entire membership of the county board). The sales and use tax ordinance will include provisions ensuring that: (i) the property tax levy is not increased;(ii) at a minimum, the first \$1 million of tax revenues collected in any given year beginning 2026, will go toward a dollar-for-dollar offset to the property tax levy and the sum of 50 percent of all tax revenues collected in any given year beginning

2025, that are in excess of \$20 million will go toward a dollar-for-dollar offset to the property tax levy; (iii) Racine County will calculate and make available the amount of property tax reduction achieved; and (iv) the Racine County Finance Director will periodically report and analyze the revenues derived under the sales and use tax.

Cost Allocation, County Sales Tax Revenue (2025)

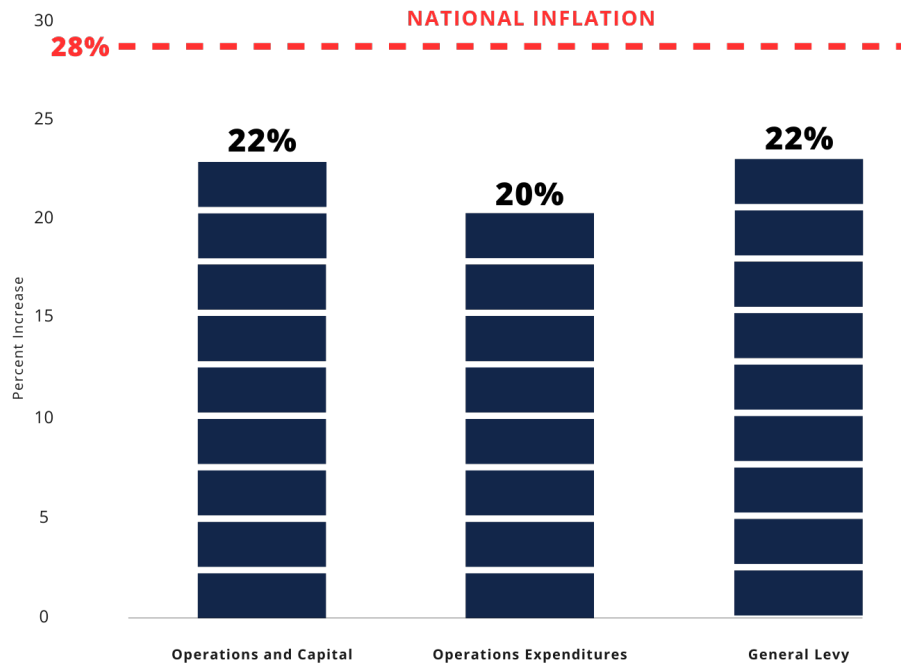


BUDGET DEFINITIONS

- **Critical Countywide Services:** Focuses on public safety and health services (opioid crisis) to avoid service cuts.
- **Property Tax Stabilization Fund:** Financial reserves and fund balance to preserve stability and respond to unexpected emergencies, service disruptions, etc.
- **Essential Capital:** Funding for capital equipment and infrastructure (e.g., road maintenance/improvement, deferred maintenance, etc.) typically covered by debt issuance.
- **Debt Service:** Repayment of principal and interest on county bonds and loans.

HAS RACINE COUNTY EXHAUSTED ALL OTHER OPTIONS?

A review of annual budgets since 2015, shows that the county property tax levy has not kept pace with national inflation and operational spending in that time period. Moreover, Racine County has exhausted all other reasonable options to delay a sales tax, including: asset divestment (e.g., sale of Ridgewood Care Center and County-owned land), use of one-time funding sources (e.g., American Rescue Act Plan, opioid settlement, Microsoft proceeds, etc.), elimination/reduction of nonessential programs/positions, service consolidation (e.g., public health, 911 dispatch services, etc.), health care solutions, periodic wage freezes, and furloughs. Unfortunately, Racine County is at a critical tipping point where further avoidance of a sales and use tax will invariably result in higher employee turnover, increased property tax impacts, service cuts, and placing county residents who rely on critical and timely services (e.g., snow removal, human and social services, child welfare, emergency mental health interventions, law enforcement, highway repair and maintenance, etc.) in risk of real harm.



WHEN IS RACINE COUNTY EXPECTED TO CONSIDER ENACTING A SALES TAX ORDINANCE?

Public meetings will be held on the following dates at Ives Grove Office Complex, 14200 Washington Avenue, Sturtevant, WI 53177:

August 7, 2024, at 5:00 p.m. (includes public comment)

Finance and Human Resources Committee

Discussion and possible committee action on Sales and Use Tax Ordinance

August 12, 2024, at 5:00 p.m.

Joint Committee of the Whole and Finance and Human Resources Committee

Discussion and possible FHR committee action on Sales and Use Tax Ordinance

August 12, 2024, at 6:30 p.m. – PUBLIC HEARING

Racine County Board of Supervisors (First Reading)

August 21, 2024, at 5:00 p.m. – PUBLIC HEARING

Finance and Human Resources Committee

Discussion Only

August 27, 2024, at 6:30 p.m. (includes public comment)

Racine County Board of Supervisors (Second Reading)

REQUEST FOR COUNTY BOARD ACTION

YEAR	<u>2024</u>		Resolution Request
			Ordinance Request
		x	Information Only
			Report Request

Requestor/Originator: John P. Serketich - Principal Assistant Corporation Counsel

Person knowledgeable about the request who will appear and present before the Committee and County Board (2nd Reading) John P. Serketich
 If a person is not in attendance the item may be held over.

Does the County Executive know of this request: Yes

If related to a position or position change, Does the Human Resources Director know of this request: N/A

Does this request propose the expenditure, receipt or transfer of any funds? No
 If the answer is "YES". A fiscal note is required. If Fiscal Note is not created by Finance, send to Finance & Budget Manager before it goes to Committee.

Committee/Individual Sponsoring: Finance & Human Resources

Date Considered by Committee: 8/7/2024 **Date of County Board Meeting to be Introduced:** _____

1st Reading: **1st & 2nd Reading:** *

* If applicable, include a paragraph in the memo explaining why 1st and 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

SUGGESTED TITLE OF RESOLUTION/ORDINANCE/REPORT:

Discussion with legal counsel regarding the status of the following current claim: Acuity o/b/o Delta Electric

The suggested title should contain what the Committee is being asked to take action on (ex: Authorize, Approve) . If the action includes a transfer this must be included in the title.

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

If requesting a multi year contract a copy of the contract or draft contract must be attached

Any request which requires the expenditure or transfer of funds must be accompanied by a fiscal note that shows the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

