



M E M O R A N D U M

OFFICE OF CORPORATION COUNSEL

TO: Kenosha County Finance Committee

FROM: John F. Moyer
Sr. Assistant Corporation Counsel

DATE: November 26, 2019

RE: Rescission of Tax Deeds Review

This memo will summarize materials for review by the Finance Committee in reviewing local policy and/or legislation concerning the rescission of tax deeds. The following materials are pertinent in considering the issue:

- 1) A copy of Kenosha County Ordinance (3.63 TAX DEED LANDS) which was enacted in October, 1989, revised in March, 1990, and repealed in November, 1993.
- 2) Sec. 75.35(3) Wis. Stats which provides the authority and guidance for enacting such an ordinance.
- 3) Sec. 75.22 Wis. Stats. which provides authority for a county board to make an order of cancellation for a tax deed to be found to be invalid under certain circumstances.
- 4) Sec. 74.33 Wis. Stats. which lists certain bases for refunding or rescinding general property tax.
- 5) Sec. 74.37 Wis. Stats. outlining the process for a claim on excessive assessment.
- 6) A Kenosha County website (property inquiry) summary of the taxes due in the Simmers case and history of recent tax collection for the parcel.
- 7) Materials put together by the Kenosha County Clerk's Office which include a payoff amount reflective of taxes, interest, penalties and costs. Also attached is a chronology of the tax deed process and supporting documents.

These materials are provided to the Committee to assist in discussion of this issue and to understand the particulars of the case itself and legal approaches to address the question.