



# Sawyer County

## Agenda

**Finance Committee Meeting  
Thursday, February 9, 2023 @ 8:30 AM  
Assembly Room/Virtual Meeting**

Page

### **1. CALL TO ORDER**

- a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to <https://zoom.us/j/92253884419>. You can also use the dial in at 1-312-626-6799 with the Webinar ID: 922 5388 4419. Use \*9 to Raise/lower hand and \*6 to Unmute/mute. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. If you are on a computer, click the "Raise Hand" button and wait to be recognized. If you are on a telephone, dial \*9 and wait to be recognized.

### **2. ROLL CALL**

### **3. PLEDGE OF ALLEGIANCE**

### **4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW**

### **5. MEETING AGENDA**

### **6. PUBLIC COMMENTS**

- a. At this time, members of the public will be given the opportunity to address the Committee. Please adhere to the following when addressing the Board:
  - Comments will be limited to 3 minutes or less per individual.
  - Comments should be directed to the Committee as a whole and not directed to individual Board members.
  - The Committee cannot respond to your comments during this time.
  - Please sign in and fill out a public comment sheet if you wish to speak on an item.

### **7. APPROVAL OF MINUTES FROM PREVIOUS MEETING**

- a. [1.12.23 Finance Minutes DRAFT](#)

4 - 5

**8. TREASURER DEPARTMENT UPDATE**

6 - 7

- a. [DOR Annual County Sales Tax Distribution](#)
- b. Tax Deed Land Sales Parcels List
- c. Current Direct Sale Land List

8

- d. Consider demolition of 3693N Clark St., Village of Radisson, 1t Addition Lots 8-11, Block 19 (estimate attached)  
[Est S150225052 THOMPSONS Sand Gravel EXCAVATING 11972](#)

**9. NATIVE AMERICAN PROPERTY TAXATION-TREATY OF 1854 UPDATE-IMPACT OF APPELLATE COURT DECISION**

9 - 10

- a. [Bayfield Ashland TREATY OF 1854 OJIBWE TAXATION DECISION JAN 17 2023](#)

**10. FINANCE DEPARTMENT REPORT**

11 - 12

- a. Sales Tax Distribution  
[DOR Annual County Sales Tax Distribution](#)
- b. Budget Updates
- c. Capital Improvement Plan Update - Purchases
- d. Attorney Fees Expenditure Update

**11. INVESTMENTS REVIEW AND UPDATE**

**12. INVESTMENT UPDATE**

**13. FINANCIAL AND FUND UPDATES**

- a. ARPA Funds
- b. Opioid Funds
- c. LATCF

**14. FUTURE AGENDA ITEMS**

**15. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS**

**16. ADJOURNMENT**

**DISCLAIMER:**

*A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.*

*Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.*

**Minutes of the January 12<sup>th</sup> meeting of the Sawyer County  
Finance Committee  
Of the Sawyer County Board of Supervisors  
Assembly Room; Sawyer County**



**Voting Committee Members (X) Present:**

- Chair: **Ron Kinsley**
- Vice Chair, John Righeimer
- Stacey Hessel
- Tom Duffy
- Dale Schleeter @ 9:00 am

Andy Albarado  
Lynn Fitch  
Mike Markgren  
Tweed Shuman

**Others Present:**

Ron Buckholtz  
Linda Zillmer

**Call to Order** –Chair Kinsley called the meeting to order at 8:30 am.

**Certification of Compliance** with the open meeting law was met. Roll Call taken and quorum was met.

**Meeting Agenda –**

**Public Comments – Linda Zillmer**

**Minutes of the previous meeting** – A motion was made by Mr. Duffy to approve the minutes of the December 8, 2022, meeting; second by Ms. Hessel. Motion carried without negative vote.

**Treasurer’s Department Update:**

A written sales tax report was provided and we finished the year higher than 2021.

**Finance Department Report:**

**Budget Update** – A written report was provided. Mr. Markgren advised we are on target for ending budget in 2022. Expenses are at 89% for the year which includes the transfer from fund balance; revenue is at 96%. HHS is also on target, and Highway Department is showing 96% at this time.

**Capital Improvement Plan Update – Purchases** – A written report was provided. One year ago we had funds in five different bank CDs but we have more recently been investing to receive a better return. We will be adjusting our checking accounts and move toward Frandsen Bank which will earn just under 3% with the new agreement. Unspent ARPA funds equals \$2,178,908 and opioid funds is \$123,905 at this time. The retail opioid settlements have now been completed but we are unsure as to the amount. He reviewed a written 2022 Highway Department Capital Improvement Plan with a goal of getting to the point of issuing the debt in the same year it incurs.

**Investments Review and Update:**

Mr. Markgren provided written information on various investment options which includes the U.S. 90-Day T-Bill, the State of Wisconsin Local Government Investment Pool, The American Deposit Management Co., the Wisconsin Investment Series Cooperative, and Frandsen Bank. He explained the differences which will allow us to have available fluid funds to minimize risk but maximize return.

**Carbon Credit Update**

Mr. Albarado reported that he and Greg Peterson had a conference meeting with the Anew Carbon Development and outlined the steps that we must do next to determine the carbon capture amounts. This summer the group will come to determine test plots.

**Financial and Fund Updates:**

ARPA Funds – No further update at this time. We are working on the disbursement for Norvado projects. There is another round of grant applications coming through the State, and BevComm is likely to submit a proposal.

Opioid – We have received \$121,905 thus far. Priorities for spending the funds will come from the CJCC committee, likely next month.

LATCF – This is a one-time pot of funds from the tribal legislation. We have received \$370,000 and should receive the other half next year. There are very few restrictions on the spending.

Ambulance Financial Report – A written report was provided. Mr. Markgren provided a report for the complete billing cycle of May through December, as we did not bill during the months of January-April. He reviewed the highlights. Reports included average calls per month, average billed per month per year, average collected per month per year, % collected per month per year, dollars billed and collected per call, and net income through December 31, 2022.

Courthouse Expansion Financial Update – Mr. Albarado advised that project is on target in timing and budget. We are using contingency funds but have \$198,000 remaining. We should still get access to the new building in March.

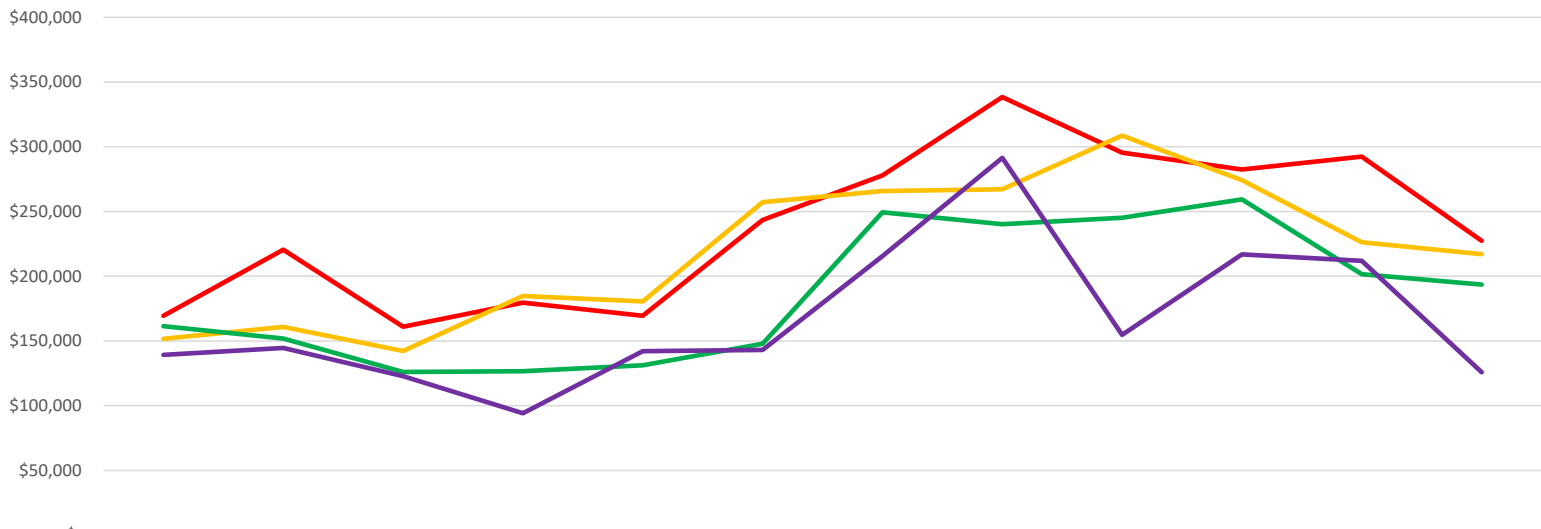
Disaster Declaration – The declaration we submitted is still in progress. We have to clear a threshold of \$4+/person to be approved, and at this point we appear to be exceeding that threshold. It is a 70% reimbursement for approved costs.

**Future Agenda Items:**

**Meeting Date/Time** – The next meeting of the Finance Committee will be Thursday, February 9, at 8:30 am in the Assembly Room.

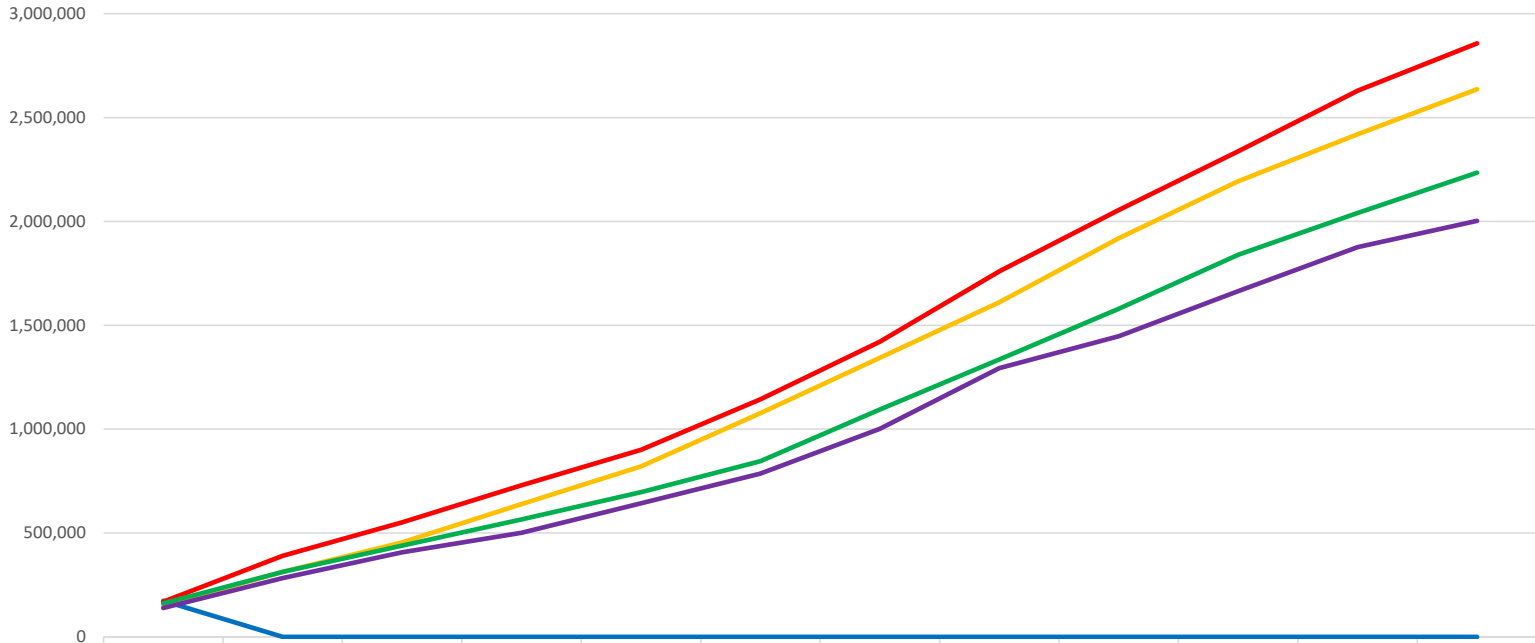
Meeting adjourned at 9:44 am  
Minutes recorded by Lynn Fitch, County Clerk

Sawyer County Sales Tax - Monthly



	January	February	March	April	May	June	July	August	September	October	November	December
2023	173,881											
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	295,423	282,416	292,345	227,311
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	308,640	274,157	226,158	217,112
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	259,373	201,664	193,515
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	291,426	154,752	216,861	212,000	125,937

Sawyer County Sales Tax - Cumulative  
2023 Budget \$2,600,000



	January	February	March	April	May	June	July	August	September	October	November	December
2023	173,881	0	0	0	0	0	0	0	0	0	0	0
2022	169,407	389,910	550,918	730,507	899,952	1,143,425	1,421,221	1,759,613	2,055,036	2,337,452	2,629,797	2,857,108
2021	151,646	312,549	454,809	639,529	820,105	1,077,288	1,343,096	1,610,222	1,918,862	2,193,019	2,419,177	2,636,289
2020	161,382	313,228	439,289	565,972	697,166	845,089	1,094,559	1,334,807	1,579,995	1,839,368	2,041,032	2,234,546
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,136	1,447,888	1,664,749	1,876,749	2,002,686

# THOMPSON'S SAND, GRAVEL & EXCAVATING

PO Box 657  
Hayward, WI 54843

Office: 7156343139 Fax:

**SEND TO:**

Sawyer County Maintenance  
10610 Main St  
STE 10  
Hayward WI 54843

**COMMENTS OR SPECIAL INSTRUCTIONS:**

## Bid Proposal

Date	Quote #
1/9/2023	S15-0225052

Quotation is valid for 30 days from date issued.

Rep	Job Name
TT	RADISSON Demo

Description	Unit/Qty	Unit/Qty ...	Total
Lump Sum Bid for: RADISSON 3693 ST RD 40 Radisson WI (demo ) Demolition (86x32) 2 Story Excavator, mobilization, trucking, dumpsters, tipping fees (landfill) & labor	1	39,000.00	39,000.00
Lump Sum Bid for: RADISSON 3693 ST RD 40 Radisson WI (fill) Fill basement & crawl space Sand, trucking, excavator, compactor & labor	1	8,000.00	8,000.00
Subtotal for Demolition & Fill			47,000.00
THANKS FOR YOUR BUSINESS!!		<b>Total</b>	\$47,000.00

Signature: \_\_\_\_\_

THOMPSON'S SAND, GRAVEL & EXCAVATING

Accepted: \_\_\_\_\_

Date: \_\_\_\_\_

Downpayment: \$ \_\_\_\_\_



## WISCONSIN OJIBWE TRIBAL 1854 TREATY RIGHTS TAXATION DECISION

### IMPACTS ON ASHLAND AND BAYFIELD COUNTIES, JANUARY 2023

#### **INTRODUCTION:**

In 2022 a decision by the US 7<sup>th</sup> Circuit Court of Appeals in *LCO Band of Lake Superior Chippewa et. al. v Evers et. al.*, 46 F.4<sup>th</sup> 552 (7<sup>th</sup> Cir. 2022) held that property within the boundaries of the Ojibwa reservation lands and owned by tribal members are not subject to real estate taxes. This decision has the effect of removing between 16% and 85% of taxable valuation in impacted municipalities.

#### **ISSUES:**

- The local assessors and municipalities (including a county) are required to follow state statute and the Department of Revenue's rules regarding the assessment of real estate. The 7<sup>th</sup> Circuit's decision provides that the statutes and rules are incorrect as applied to property subject to the Treaty of 1854 with the Ojibwe (Chippewa) Tribe.
- Up until the court's decision, towns assessed properties within the reservation boundaries consistent with statute and DOR rules. Likewise, through the property tax settlement process, Ashland, Bayfield, Sawyer and Vilas Counties made the relevant schools, towns, cities, villages and technical school districts whole for the taxes those underlying taxing jurisdictions have levied. The cost and burden of collecting those taxes, and the taxes owed the counties, falls upon the counties under Wis. Stat. Ch. 74.
- The Court's decision removing all of the impacted properties from the tax rolls now prohibits the county from not only collecting the taxes owed it, but also from recouping the costs to the county via tax foreclosures and property sales. All of the money a county has spent on settlement is now not reimbursable. Unreimbursed out of pocket county expenses are estimated to be \$2,139,000 in Bayfield and Ashland Counties for the years 2017-2021.
- Because of the Court's decision, non-tribal resident taxes increased dramatically in 2022. Property tax increases ranged from 30% to 300% for non-tribal property owners on the Red Cliff and Bad River Reservations.
- Counties are seeing outright sales of properties to tribal members and, as well, sale of fractional interests in property to tribal members to remove properties from the tax rolls. This trend will only continue as non-tribal property owners their property tax burden grows at unfathomable rates.
- There is no legal ability to collect property taxes that have been assessed once a tribal member obtains any amount of ownership. This means tax arrearages get eliminated upon the transfer and the counties have no ability to recoup what is eliminated.
- Tax bill increases will also result in more delinquencies due to inability to pay. Counties will continue to be required to make taxing entities whole and tax foreclosures are likely to increase on the non-tribal property. All of this will happen without corresponding property tax revenue.
- Non-tribal property owners face steep losses in property value and possibly their homes due to large increases in property taxes.
- Towns may be unable to finance statutory obligations for roads, elections, fire and EMS.

**RESOLUTION:**

1. State of Wisconsin will make Counties whole for following state law and for providing tax settlements to municipalities and school districts on Ojibwa Tribal Reservations over the past five years, estimate (\$2,139,000).
2. Annually, State of Wisconsin will pay municipalities with Ojibwa Tribal Reservations the equivalent of the taxes from the lost tribal property base, estimate \$631,000 annually through Shared Revenue disbursements.
3. State of Wisconsin will provide a formula or process for adjusting annual tribal levy equivalents to impacted municipalities.
4. Exclude property within the reservation from being taxed to provide a fair distribution of tax burden among the remaining properties.

Ashland and Bayfield Counties

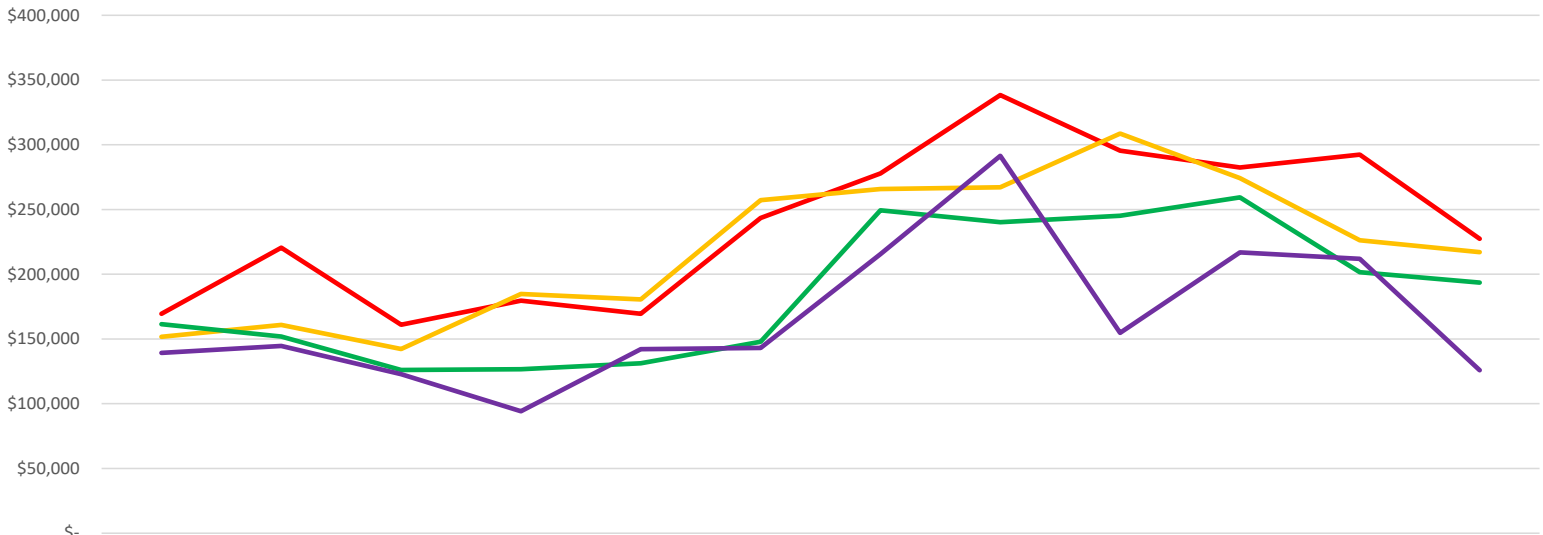
Dan Grady, Ashland County Administrator

Max Lindsey, Ashland County Corporation Counsel

Mark Abeles-Allison, Bayfield County Administrator

John Carlson, Bayfield County Corporation Counsel

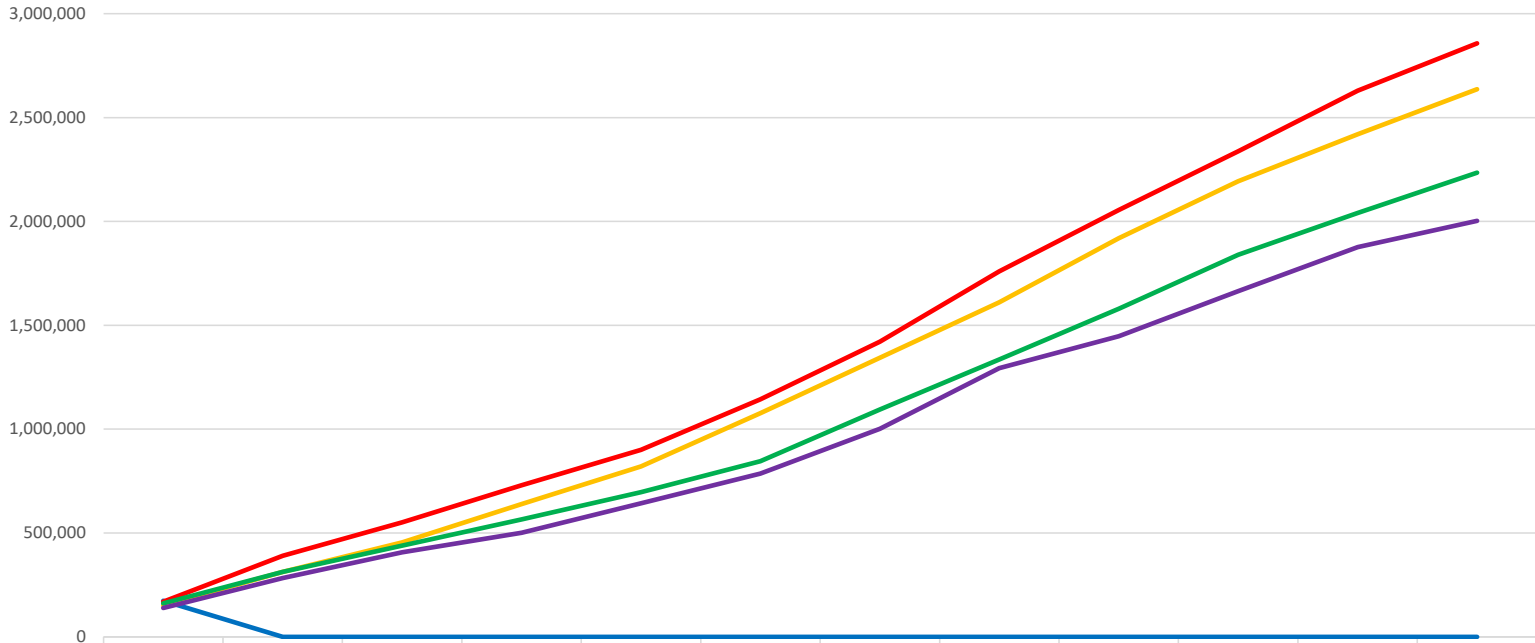
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2023 2022 2021 2020 2019

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