



Sawyer County

Agenda

Finance Committee Meeting

Thursday, February 9, 2023 @ 8:30 AM

Assembly Room/Virtual Meeting

Revised: Wednesday, February 8, 2023 11:10 AM

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

[1.12.23 Finance Minutes DRAFT](#)

4 - 5 a.

8. TREASURER DEPARTMENT UPDATE

6 - 9 a. Tax Deed Land Sales Parcels List
[County Land Sale - In Rem](#)

10 - 11 b. Current Direct Sale Land List
[2021 Sawyer County Land Sale List 12.13.22](#)

12 c. 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**

13 - 14 a. [1\) Bayfield Ashland TREATY OF 1854 OJIBWE TAXATION
DECISION JAN 17 2023](#)

10. FINANCE DEPARTMENT REPORT

15 - 16 a. Sales Tax Distribution
[DOR Annual County Sales Tax Distribution](#)

17 - 23 b. Budget Updates
[2022 Budget Update 2-09-2023](#)

c. Capital Improvement Plan Update - Purchases

d. Attorney Fees Expenditure Update

11. INVESTMENTS REVIEW AND UPDATE

12. FINANCIAL AND FUND UPDATES

24 a. ARPA Funds
[ARPA Project Identification](#)

b. Opioid Funds

c. LATCF

13. FUTURE AGENDA ITEMS

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

15. 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 12th 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 Schleiter @ 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 Land Sale - '2017 In Rem'

Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Estimated Fair Market Value	Delinquent Taxes (5 Yrs)	JHK notes and recommendations about property
Town of Bass Lake							
002940041203	2747	PRT FRAC NENW & NWNW LOT 1 CSM 18/93 #5423	S04 T40N R09W	1.5	\$ 18,300.00	\$ 771.88	Buildable lot. MBA seems accurate
002940255319	42174	PRT GOVT LOT 3 LOT 7 CSM 14/188 #3516	S25 T40N R09W	0.25	\$ 400.00	\$ 15.43	Non-Buildable, would only be beneficial to adjacent property owner. Consider reducing MBA
002940255320	42175	PRT GOVT LOT 3 LOT 8 CSM 14/188 #3516	S25 T40N R09W	0.11	\$ 100.00	\$ 5.16	Non-Buildable, would only be beneficial to adjacent property owner. Consider reducing MBA
Town of Couderay							
004738064205	4292	S1/2 N1/2 S1/2 NWSE	S06 T38N R07W	4.94	\$ 11,100.00	\$ 311.16	Unknown structure, may be mobile home/trailer. Consider taking land value only for MBA
004149100900	4254	VILLAGE OF LEMINGTON LOTS 9-12 BLK 10	S22 T38N R08W	0.32	\$ 1,700.00	\$ 89.42	MBA seems accurate
Town of Draper							
006439023102	6242	PRT NESW	S02 T39N R04W	0.500	\$ 1,400.00	\$ 65.03	Small lot. Buildable area undetermined. Consider reducing MBA to \$1,100
Town of Hayward							
10840101103	10563	PRT E1/2 NE LOT 2 CSM 7/46 #1351	S10 T40N R08W	0.310	\$ 9,100.00	\$ 369.47	Consider Selling to LCO Tribe
Town of Lenroot							
014941045403	17562	PRT GOVT LOT 4 LOTS 12 & 13 CSM 4/312 #835	S04 T41N R09W	3.83	\$ 23,700.00	\$ 1,019.95	Floodplain, Wetlands, Doubtful on buildable area. Consider re-appraisal or reducing MBA 20%
Town of Meteor							
018837242403	19943	PRT SENW	S24 T37N R08W	1	\$ 13,000.00	\$ 449.59	Unknown condition of structure. Inventory of property should be conducted. If structure has no value consider reducing MBA to land value only.
Town of Spider Lake							
028742225614	41579	PRT GOVT LOT 6 EASEMENT RD N OF N LINE OF LOT 4	S22 T42N R07W	0.290	\$ 800.00	\$ 35.73	Non-Buildable lot. Very small land area. Reduce MBA to \$300 or even lower
Town of Winter							
032540303104	36316	PRT NESW & SESW LOT 12 CSM 11/118 #2363	S30 T40N R05W	5.29	\$ 18,900.00	\$ 877.95	Limited buildable area due to wetland on property. Consider reducing MBA by 10-20% if doesn't sell in 2023.

Sawyer County Land Sale - '2017 In Rem'

Sawyer County owns additional lots in the Northwoods Beach Subdivision							
Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Estimated Fair Market Value	Delinquent Taxes (5 Yrs)	JHK notes and recommendations about property
Town of Bass Lake							
002103103500	66	ABENDPOST BEACH LOTS 35 & 36 BLK 10	S30 T40N R08W	0.138	\$ 700.00	\$ 30.87	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
002106023600	212	ABENDPOST BEACH 1ST ADDN LOT 36 BLK 2	S31 T40N R08W	0.069	\$ 400.00	\$ 15.43	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
002106040300	221	ABENDPOST BEACH 1ST ADDN LOTS 3 & 4 BLK 4	S31 T40N R08W	0.138	\$ 700.00	\$ 30.87	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
002109132500	441	ABENDPOST BEACH 2ND ADDN LOTS 25-38 BLK 13	S31 T40N R08W	0.964	\$ 16,500.00	\$ 694.69	Buildable lot. Sell as-is
002145161200	1291	JANESVILLE BEACH LOTS 12 & 13 BLK 16	S30 T40N R08W	0.138	\$ 700.00	\$ 30.87	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
002169072800	1600	ROCKFORD BEACH LOTS 28 & 29 BLK 7	S30 T40N R08W	0.138	\$ 700.00	\$ 30.87	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
					\$ 118,200.00	\$ 4,844.37	

Sawyer County Land Sale - '2016 In Rem'

Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Estimated Fair Market Value	Delinquent Taxes (5 Yrs)	JHK notes and recommendations about property
Town of Meadowbrook							
016637161401	19116	PRT SENE	S16 T37N R06W	0.92	\$ 2,500.00	\$ 126.61	Consider reducing MBA by 10% if doesn't sell in 2023. Non-Buildable lot without variance. Consider reducing MBA by 10%-20%
016637231102	19285	PRT NENE NORTH OF ROAD	S23 T37N R06W	0.57	\$ 800.00	\$ 38.54	
Village of Radisson							
176106070400	37082	VILLAGE OF RADISSON BONCLERS ADDITION LOT 4 BLK 7	S22 T38N R07W	0.43	\$ 3,800.00	\$ 830.84	No comment. MBA seems acceptable

Sawyer County owns additional lots in the Northwoods Beach Subdivision

Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Estimated Fair Market Value	Delinquent Taxes (5 Yrs)	JHK notes and recommendations about property
Town of Bass Lake							
002106082100	255	ABENDPOST BEACH 1ST ADDN LOTS 21-23 BLK 8	S31 T40N R08W	0.207	\$ 1,100.00	\$ 45.29	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002109440800	551	ABENDPOST BEACH 2ND ADDN LOTS 8-13 BLK 44 LOTS 26 & 27 BLK 44	S31 T40N R08W	0.55	\$ 9,000.00	\$ 387.56	Buildable lot. Sell as is
002121142600	837	COMMUNITY BEACH LOT 26 BLK 14	S30 T40N R08W	0.069	\$ 400.00	\$ 15.10	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002121183500	862	COMMUNITY BEACH LOT 35 BLK 18	S30 T40N R08W	0.069	\$ 400.00	\$ 15.10	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002136082700	1026	DIXON BEACH LOTS 27 & 28 BLK 8	S30 T40N R08W	0.138	\$ 700.00	\$ 30.20	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002136090500	1029	DIXON BEACH LOTS 5-7 BLK 9	S30 T40N R08W	0.207	\$ 1,100.00	\$ 45.29	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002145032000	1172	JANESVILLE BEACH LOT 20 BLK 3	S30 T40N R08W	0.069	\$ 600.00	\$ 25.18	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002157211300	1502	MALAR BEACH LOTS 13-20 BLK 21	S30 T40N R08W	0.551	\$ 9,000.00	\$ 387.56	Buildable lot but no improved access to property. Check with Town of Bass Lake
002169031200	1551	ROCKFORD BEACH LOTS 12 & 13 BLK 3	S30 T40N R08W	0.138	\$ 700.00	\$ 30.20	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002169061000	1574	ROCKFORD BEACH LOT 10 BLK 6	S30 T40N R08W	0.069	\$ 400.00	\$ 15.10	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002169072400	1598	ROCKFORD BEACH LOTS 24-26 BLK 7	S30 T40N R08W	0.207	\$ 1,100.00	\$ 45.29	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is
002121142700	42231	COMMUNITY BEACH LOT 27 BLK 14	S30 T40N R08W	0.069	\$ 400.00	\$ 15.10	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-builable as-is

\$ 32,000.00	\$ 2,052.96
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Sawyer County Land Sale - '2015 and Prior In Rem'

Parcel Number	Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Minimum Amount	JHK notes and recommendations about property
Town of Bass Lake							
29	002-940-08-4403	3007	Part SE ¼ SE ¼	8.40.9	2.76	\$ 31,600.00	Dilapidated structure on property. MBA should be reduced to assessed land value only.
Town of Spider Lake							
36	028-642-20-1417	30188	Part SE ¼ NE ¼	20.42.6	0.98	\$ 10,200.00	Wetland/swamp. No buildable area without variance from Town of Spider Lake. Consider reducing MBA by 10-20%
Town of Weirgor							
37	030-190-02-1300	31488	Village of Weirgor, Prt Lots 13-15, Blk 2	17.37.7	0.469	\$ 4,000.00	Wetland/swamp. Consider reducing MBA by 10-20%
Village of Exeland							
41	121-737-21-4305		Part SW ¼ SE ¼	21.37.1	0.16	\$ 25,300.00	Structures on property. Unknown condition of buildings. MBA seems acceptable
Village of Radisson							
43	176-171-19-0800	37180	Lots 8-11, Block 19, 1st Addition	22.38.7	0.32	\$ 10,500.00	Structures on property. Unknown condition of buildings. MBA seems acceptable
Village of Winter							
44	190-142-00-2800	37298	Lot 28 Kinsley's Addition to the Village of Winter	33.39.5	0.35	\$ 5,500.00	Village property. Unknown setbacks or buildable area. Consider reducing MBA by 10-20% if doesn't sell in 2023.
45	190-190-05-1000	37376	Lot 10, Block 5, Village of Winter, Original Plat	32.39.5	0.18	\$ 26,000.00	Structures on property. Unknown condition of buildings. Consider lowering MBA to "total value" shown on tax listing in 2020 for \$25,100.
46	190-539-32-1204	37430	Prt NW ¼ NE ¼, Lot 3, CSM 4/348 #854	32.39.5	0.33	\$ 14,600.00	Village property. Unknown setbacks or buildable area. Old foundation observable on aerial photos. Similar vacant lot immediately to the East is valued at \$5,800. Consider reducing MBA by 10-20% or even more as to similar lot to the East.

Sawyer County owns additional lots in the Northwoods Beach Subdivision

Parcel Number	Legacy Parcel Identification Number	Tax ID Number	Abbreviated Legal Description	Section/Town/Range	Approximate Acreage	Minimum Amount	JHK notes and recommendations about property
Town of Bass Lake							
01	002-103-13-2000	98	Abendpost Beach Subdivision, Lot 20, Block 13	30.40.8	0.069	\$ 300.00	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
04	002-106-09-0700	262	Abendpost Beach Subdivision, 1st Addition, Lot 7, Block 9	31.40.8	0.236	\$ 1,100.00	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is
05	002-109-02-1900	385	Abendpost Beach Subdivision, 2nd Addition, Lots 19-28, Incl, Block 2	31.40.8	0.689	\$ 9,600.00	Buildable lot but no improved access to property. Check with Town of Bass Lake
10	002-136-08-2600	1025	Dixon Beach Subdivision, Lot 26, Block 8	30.40.8	0.069	\$ 300.00	Sell NW Beach lots as is this year or keep of tax sale as to potentially gain additional lots. Non-buildable as-is

\$ 139,000.00

SAWYER COUNTY LAND SALE

10610 Main Street | Hayward, WI 54843 | 715-634-4868 | dept-treasurer@sawyercountygov.org

In compliance with section 75.69, Wisconsin Statutes, the Land, Water and Forest Resources Committee of the Sawyer County Board of Supervisors offers for the sale the parcels listed herein. Those interested in purchasing the parcels should contact the Sawyer County Treasurer's office. Application, county land sale list and interactive maps are also available at <https://sawyercountygov.org/230/County-Land-Sale>

The County reserves the right to accept or reject any or all applications. Sawyer County will not accept applications from property owners who owe delinquent taxes.

Parcels (and improvements thereto) are sold "as is" and are subject to any and all reservations, easements, and exceptions of record; and are subject to the provisions of Sawyer County zoning, sanitary code, and subdivision control ordinances and regulations, and to any and all federal, state, and local government laws and regulations. By applying for purchase of parcels included in this list the successful applicant agrees to hold Sawyer County harmless for any and all costs and expenses that might be required for procurement of evidence of title, property boundaries, access rights and/or development of said access, and for the condition of the land and/or improvements thereto. The buyer is responsible for inspection of the property prior to the sale. Sawyer County does not guarantee title, acreage, access rights, location of property boundaries, or condition of the land and/or improvements thereto. Sawyer County will issue only quit claim deeds, conveying only whatever interest Sawyer County has in each parcel, upon sale of the parcels, and will reserve any existing road right-of-way and flowage easements. Acreage amounts listed for each parcel in the tax roll and on the land sale list, and tax parcel map depictions of parcels may not be accurate and are not guaranteed by Sawyer County.

Legacy Parcel Identification Number	Parcel ID Number	Abbreviated Legal Description	Section/Town /Range	Approx. Acreage	Minimum Bid \$
		TOWN OF BASS LAKE			
29. 002-940-08-4403	3007	Part SE ¼ SE ¼	8.40.9	2.76	\$31,600
		TOWN OF SPIDER LAKE			
36. 028-642-20-1417	30188	Part SE ¼ NE ¼	20.42.6	.98	\$10,200
		TOWN OF WEIRGOR			
37. 030-190-02-1300	31488	Village of Weirgor, Prt Lots 13-15, Blk 2	17.37.7	.469	\$4,000
		VILLAGE OF EXELAND			
41. 121-737-21-4305	36965	Part SW ¼ SE ¼	21.37.7	.160	\$25,300
		VILLAGE OF RADISSON			
43. 176-171-19-0800	37180	Lots 8-11, Block 19, 1st Addition	22.38.7	.32	\$10,500
		VILLAGE OF WINTER			
44. 190-142-00-2800	37298	Lot 28 Kinsley's Addition to the Village of Winter	33.39.5	.35	\$5,500
45. 190-190-05-1000	37376	Lot 10, Block 5, Village of Winter, Original Plat	32.39.5	.180	\$26,000
46. 190-539-32-1204	37430	Prt NW ¼ NE ¼, Lot 3, CSM 4/348 #854	32.39.5	.33	\$14,600

2/1/2023 3:04 PM

Sawyer County owns additional lots in the <u>Northwoods Beach Subdivision</u> and will sell at estimated fair market value established for such lots by the town assessor					
Legacy Parcel Identification Number	Parcel ID Number	Abbreviated Legal Description	Section/Town /Range	Approx. Acreage	Minimum Bid \$
		TOWN OF BASS LAKE			
01. 002-103-13-2000	98	Abendpost Beach Subdivision, Lot 20, Block 13	30.40.8	.069	\$ 300
04. 002-106-09-0700	262	Abendpost Beach Subdivision, 1st Addition, Lot 7, Block 9	31.40.8	.236	\$ 1100
05. 002-109-02-1900	385	Abendpost Beach Subdivision, 2 nd Addition, Lots 19-28, Incl, Block 2	31.40.8	.689	\$ 9,600
10. 002-136-08-2600	1025	Dixon Beach Subdivision, Lot 26, Block 8	30.40.8	.069	\$ 300

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!!		Total	\$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 7th Circuit Court of Appeals in *LCO Band of Lake Superior Chippewa et. al. v Evers et. al.*, 46 F.4th 552 (7th 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 7th 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

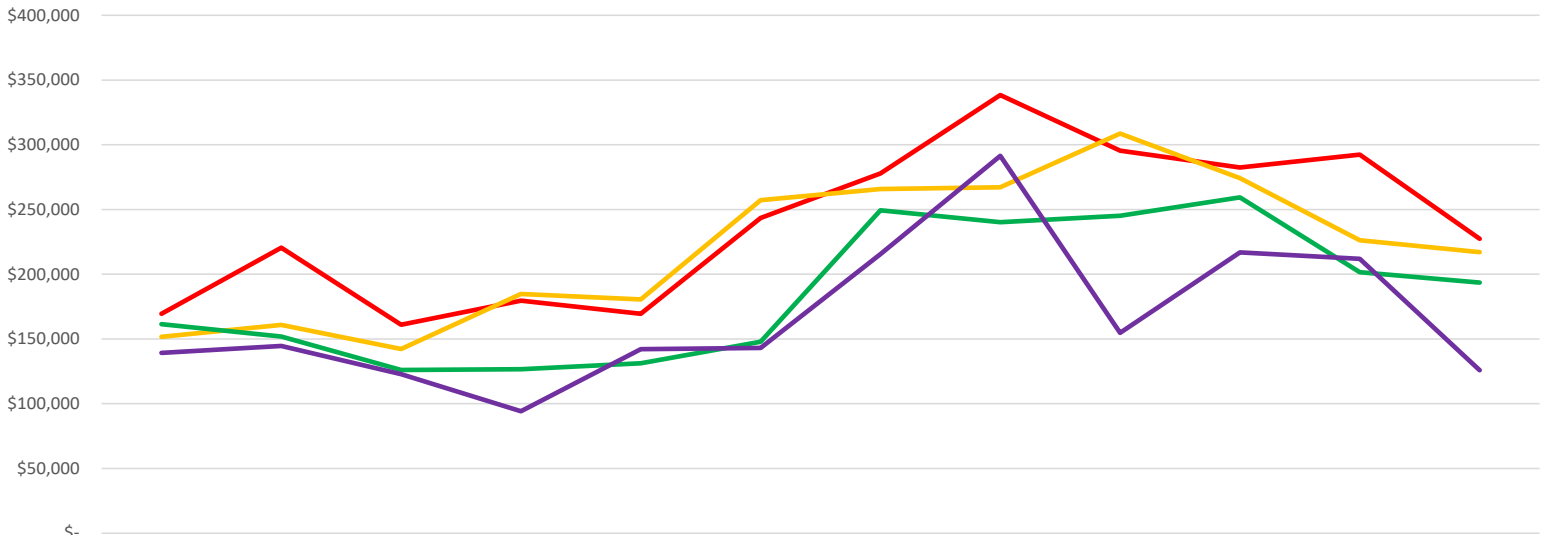
Dan Grady, Ashland County Administrator

Max Lindsey, Ashland County Corporation Counsel

Mark Abeles-Allison, Bayfield County Administrator

John Carlson, Bayfield County Corporation Counsel

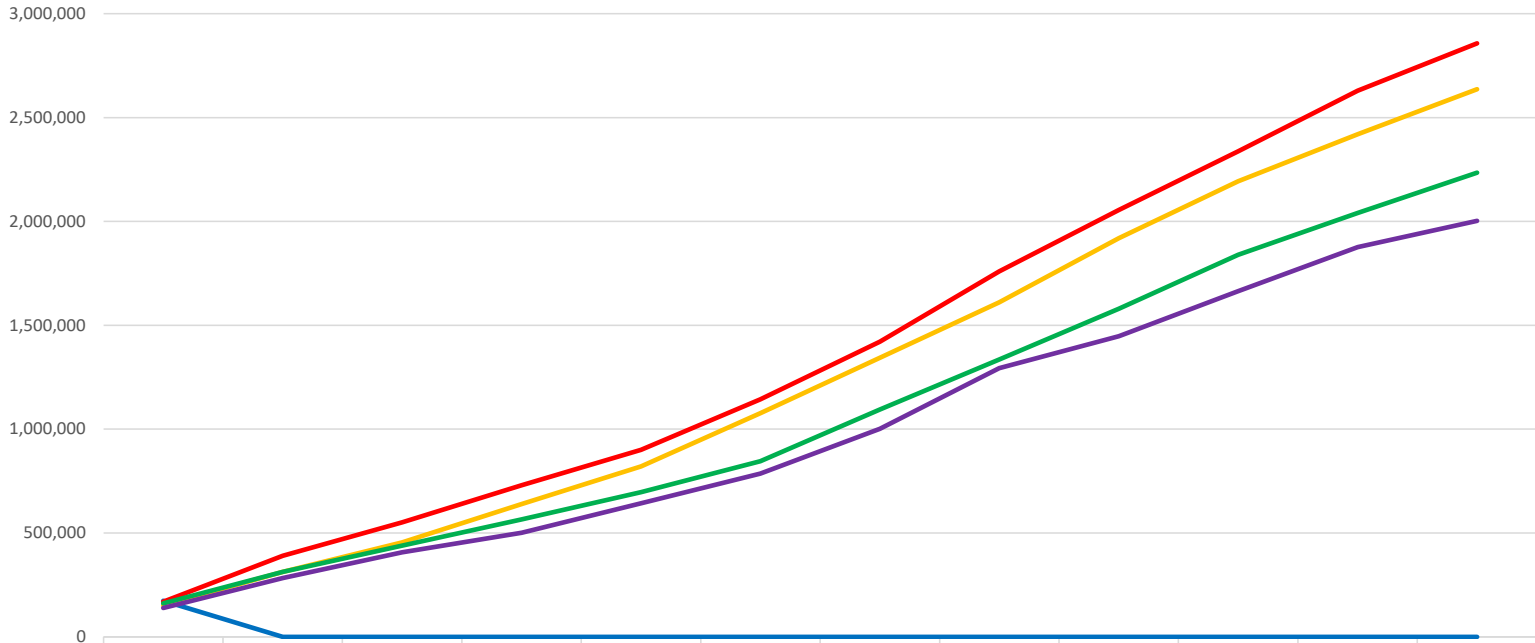
Sawyer County Sales Tax - Monthly



	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

2023 2022 2021 2020 2019

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

2022 Budget Update

2/9/2023 FINANCE COMMITTEE MEETING

Budget Highlights

2022 has ended, but there continues to be revenues and expenses coming in to be coded.

We are still in great shape barring something unexpected.

While it looks like overall General Fund Revenues may be lagging a little bit, that is not the case when I adjust for the planned Fund Balance draw of \$1,285,290.

General Fund Expenses are still under even when adjusting for the Transfer to Special Purpose Funds in the amount of \$1,285,290.

Human Services does not appear to need the Transfer from General Fund in the amount of \$1,275,662. I know there are some lagging outsourcing costs, but we should not need to dip into much of this figure.

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
REVENUE					
Department 00 - General					
41110	General Property Taxes	5,812,029.00	5,812,029.00	.00	100
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	2,543.23	(343.23)	116
41151					
41151	Managed Forest Land Program	50,000.00	56,615.68	(6,615.68)	113
41151-125	Managed Forest Land/DNR 20%	5,000.00	6,836.44	(1,836.44)	137
41801	Interest on Taxes	160,000.00	179,879.82	(19,879.82)	112
41802	Penalties on Taxes	40,000.00	44,972.56	(4,972.56)	112
41803	Tax Deed Reimb. Fees	5,000.00	5,054.50	(54.50)	101
41804	Advertising Fees	3,000.00	2,888.13	111.87	96
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	22,815.00	(9,315.00)	169
43200	Federal Grant Revenue- LACTF	.00	377,731.92	(377,731.92)	+++
43301	Federal Aid In-Lieu of Taxes	.00	7,716.18	(7,716.18)	+++
43302	DNR Aid In-Lieu of Taxes	20,000.00	21,046.91	(1,046.91)	105
43400	Sales Tax Income	2,200,000.00	2,687,701.44	(487,701.44)	122
43410	Shared Revenues	269,366.00	230,034.54	39,331.46	85
43415	St.Aid/Rsource Aid-S.23.09(18)	48,500.00	47,835.59	664.41	99
46809	County Stumpage Due State	.00	9,319.32	(9,319.32)	+++
46810	County Forest Stumpage	1,850,000.00	1,721,027.23	128,972.77	93
48100	Interest on Investments	85,219.00	125,885.89	(40,666.89)	148
48110	Finance Chgs. Collected/Timber Stumpage Due	.00	97.63	(97.63)	+++
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	100,522.00	(50,522.00)	201
48600	Misc. General Revenue	500.00	1,239.42	(739.42)	248
48610	Proceeds from CH Vending Machine	100.00	305.25	(205.25)	305
48915	Indirect Cost	263,099.00	263,099.00	.00	100
49210-100	Operating Trans. In - Plat Book Fund	2,000.00	.00	2,000.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	50,000.00	.00	100
49300	Use of Prior Years' Fund Balance	1,285,290.00	.00	1,285,290.00	0
Department 00 - General Totals		\$12,239,772.00	\$11,802,166.26	\$437,605.74	96%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
REVENUE					
	Department 00 - General Totals	\$12,239,772.00	\$11,802,166.26	\$437,605.74	96%
	Department 03 - Circuit Court Totals	\$271,415.00	\$381,453.50	(\$110,038.50)	141%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$118,858.95	(\$68,858.95)	238%
	Department 09 - County Coroner Totals	\$15,500.00	\$14,900.00	\$600.00	96%
	Department 11 - County Clerk Totals	\$5,000.00	\$26,405.70	(\$21,405.70)	528%
	Department 14 - IT Totals	\$0.00	\$478.86	(\$478.86)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$536.93	\$463.07	54%
	Department 19 - District Attorney Totals	\$39,300.00	\$16,651.29	\$22,648.71	42%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$324,824.86	(\$129,824.86)	167%
	Department 24 - Land Records Totals	\$39,274.00	\$724.94	\$38,549.06	2%
	Department 25 - Surveyor Totals	\$13,000.00	\$11,637.50	\$1,362.50	90%
	Department 26 - University Extension Service Totals	\$16,333.00	\$1,139.53	\$15,193.47	7%
	Department 27 - Zoning Totals	\$251,000.00	\$347,726.50	(\$96,726.50)	139%
	Department 28 - Forestry Department Totals	\$91,173.00	(\$2,829.23)	\$94,002.23	-3%
	Department 29 - County Parks Totals	\$800.00	\$1,285.00	(\$485.00)	161%
	Department 30 - 911 System Totals	\$22,000.00	\$28,850.00	(\$6,850.00)	131%
	Department 31 - Building Maintenance Totals	\$0.00	\$10,504.36	(\$10,504.36)	+++
	Department 33 - Other Programs of General Gov. Totals	\$57,976.00	\$41,112.00	\$16,864.00	71%
	Department 35 - Sheriff's Department Totals	\$218,800.00	\$320,494.49	(\$101,694.49)	146%
	Department 37 - Dog Pound Totals	\$34,300.00	\$5,453.10	\$28,846.90	16%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,420,750.21	\$328,833.79	88%
	Department 41 - Emergency Management Totals	\$56,204.00	\$0.00	\$56,204.00	0%
	Department 47 - Airport Totals	\$48,000.00	\$62,546.05	(\$14,546.05)	130%
	Department 56 - Child Support Agency Totals	\$261,700.00	\$303,238.54	(\$41,538.54)	116%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$950.00	\$9,350.00	9%
	REVENUE TOTALS	\$16,687,431.00	\$16,239,859.34	\$447,571.66	97%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	437.76	(437.76)	+++
59220	Transfer to Special Revenue Fund	1,285,290.00	.00	1,285,290.00	0
	Department 01 - County Board Totals	\$85,244.00	\$75,920.53	\$9,323.47	89%
	Department 02 - Administration Totals	\$168,783.00	\$205,599.65	(\$36,816.65)	122%
	Department 03 - Circuit Court Totals	\$628,946.00	\$598,600.20	\$30,345.80	95%
	Department 04 - Criminal Justice Totals	\$223,235.00	\$354,551.12	(\$131,316.12)	159%
	Department 05 - Family Court Commissioner Totals	\$25,000.00	\$4,700.00	\$20,300.00	19%
	Department 09 - County Coroner Totals	\$73,871.00	\$72,484.62	\$1,386.38	98%
	Department 10 - Finance Totals	\$199,981.00	\$206,752.88	(\$6,771.88)	103%
	Department 11 - County Clerk Totals	\$208,759.00	\$224,495.33	(\$15,736.33)	108%
	Department 13 - Human Resources Totals	\$127,096.00	\$122,727.40	\$4,368.60	97%
	Department 14 - IT Totals	\$372,198.00	\$376,517.97	(\$4,319.97)	101%
	Department 17 - Treasurer Totals	\$278,646.00	\$297,891.63	(\$19,245.63)	107%
	Department 19 - District Attorney Totals	\$270,594.00	\$244,190.64	\$26,403.36	90%
	Department 23 - Register of Deeds Totals	\$182,380.00	\$184,786.21	(\$2,406.21)	101%
	Department 24 - Land Records Totals	\$266,971.00	\$264,734.03	\$2,236.97	99%
	Department 25 - Surveyor Totals	\$310,223.00	\$247,870.28	\$62,352.72	80%
	Department 26 - University Extension Service Totals	\$107,039.00	\$98,629.70	\$8,409.30	92%
	Department 27 - Zoning Totals	\$392,335.00	\$433,695.01	(\$41,360.01)	111%
	Department 28 - Forestry Department Totals	\$488,266.00	\$416,191.10	\$72,074.90	85%
	Department 29 - County Parks Totals	\$1,700.00	\$2,678.04	(\$978.04)	158%
	Department 30 - 911 System Totals	\$34,000.00	\$41,585.23	(\$7,585.23)	122%
	Department 31 - Building Maintenance Totals	\$340,322.00	\$358,153.51	(\$17,831.51)	105%
	Department 33 - Other Programs of General Gov. Totals	\$1,307,640.00	\$1,149,016.62	\$158,623.38	88%
	Department 35 - Sheriff's Department Totals	\$5,726,844.00	\$5,899,406.70	(\$172,562.70)	103%
	Department 37 - Dog Pound Totals	\$88,260.00	\$92,649.69	(\$4,389.69)	105%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,372,458.18	\$377,125.82	86%
	Department 41 - Emergency Management Totals	\$144,136.00	\$112,930.47	\$31,205.53	78%
	Department 47 - Airport Totals	\$117,276.00	\$139,206.47	(\$21,930.47)	119%
	Department 56 - Child Support Agency Totals	\$325,082.00	\$342,242.40	(\$17,160.40)	105%
	Department 57 - Veteran's Administration Totals	\$157,730.00	\$90,974.00	\$66,756.00	58%
	EXPENSE TOTALS	\$16,687,431.00	\$15,032,077.37	\$1,655,353.63	90%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd			
Fund 100 - General Fund								
Fund 100 - General Fund Totals								
	REVENUE TOTALS	16,687,431.00	16,239,859.34	447,571.66	97%	Net of Fund Balance Draw	105.44%	Net of LACTF 102.99%
	EXPENSE TOTALS	16,687,431.00	15,032,077.37	1,655,353.63	90%	Net of Transfer to Special Funds	97.60%	
<hr/>								
Fund 100 - General Fund Totals		\$0.00	\$1,207,781.97	(\$1,207,781.97)				

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 225 - Human Services	Totals				
	REVENUE TOTALS	8,869,081.00	7,967,075.45	902,005.55	90% Net of Transfer from General Fund 104.92%
	EXPENSE TOTALS	8,859,453.00	7,620,050.04	1,239,402.96	86%
Fund 225 - Human Services	Totals	\$9,628.00	\$347,025.41	(\$337,397.41)	
Fund 701 - Highway Department	Totals				
	REVENUE TOTALS	4,990,925.00	5,068,343.85	(77,418.85)	102%
	EXPENSE TOTALS	4,990,925.00	4,942,027.02	48,897.98	99%
Fund 701 - Highway Department	Totals	\$0.00	\$126,316.83	(\$126,316.83)	

Remaining ARPA Committed Funds

Remaining Commitments	Commitment Date	Vendor	Project
\$ 100,000.00	6/17/2021	Norvado	Broadband expansion
\$ 400,000.00	6/17/2021	Mosaic	Broadband expansion
\$ 100,000.00	2/17/2022	Norvado	Broadband expansion
\$ 100,000.00	2/17/2022	BevComm	Broadband expansion
\$ 40,000.00	7/21/2022	Town of Draper	Helicopter Pad
\$ 1,390,000.00	7/21/2022	Miron	Courthouse Addition
\$ 2,130,000.00			