



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

Margarita M. Gutierrez
Special Deputy City Treasurer

Robyn L. Malone
Special Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

May 22, 2023

To the Honorable,
Judiciary and Legislation Committee
Milwaukee Common Council
City Hall, Room 205

RE: Response to Inspector General's Report of May 9, 2023

Dear Committee Members,

This office wants to clarify and emphasize several important points relative to tax billing and enforcement regarding the Inspector General's Report of May 9, 2023.

Pursuant to Wisconsin State Statutes and City of Milwaukee Ordinances, numerous unpaid special assessments and charges can be added to the annual tax roll prepared by the City Assessor's Office, which is then passed to this office for billing and collection. It should be noted that special assessments and charges are billed and written notice is provided to the property owner of record. Special assessments and charges are only added to the tax roll if they remain **unpaid**. Once an unpaid special assessment or charge is added to the tax roll, by law, it must be collected in the same manner as property taxes.

Each year, this office includes an insert with the annual combined property tax bill mailed to taxpayers in mid-December. The insert includes a listing of the special assessments and charges that may be added to the tax bill, as well as the telephone numbers for the departments that are responsible for adding the various special assessments and charges to the tax bill. This listing is also available on our office's web page. When taxpayers contact this office regarding any special assessment or charge added to their tax bill, staff provides the taxpayers with the appropriate contact information to facilitate their **questions being answered by the department that added the special assessment or charge to their tax bill**.

As stated in the report, this office employs a three-phase tax enforcement process. During that process, at least ten communications are sent to taxpayers. The Property Tax Billing, Collection, and Enforcement Communications utilized are attached to this letter. Also, included in the packet are excerpts from the office's web site. Because of the numerous communications sent, the City Treasurer's Office gives taxpayers ample opportunity to address any property tax delinquency.

Respectfully submitted,

SPENCER COGGS
City Treasurer





Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Property Tax Billing, Collection, and Enforcement Communications



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Annual December Combined Property Tax Bill

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX BILL

ACCOUNT TYPE: REAL ESTATE
 TAX KEY / ACCOUNT NO. 4702796000 BILL # 00119413 PI1
 LOCATION OF PROPERTY: 1913 S 24TH ST
 LEGAL DESCRIPTION: NEIGHBORHOOD 412 PLAT PAGE 470/28
 MUSKEGO AVE HEIGHTS IN SW 1/4 SEC 6-6-22 BLOCK 3 L
 OT 3

Spencer Coggs
CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

3440A N 46TH ST
 MILWAUKEE, WI 53216

PRIOR TAXES ARE DELINQUENT

Class	Assessment-Land	Assmt.-Improvements	Total Assessment	Detail of Special Assessments and Other Charges	
RESIDENTIAL	7,500	51,100	58,600	DELINQUENT MUNICIPAL SERVICES	288.51
				DELINQUENT STORM WATER ACCOUNT	230.89
				DELINQUENT WATER ACCOUNT	323.18
				DELINQUENT SEWER ACCOUNT	228.64
				TOTAL	1,071.22
School taxes reduced by school levy tax credit			90.72		

Tax Levy	2019 Est. State Aids	2020 Est. State Aids	2019 Net Tax	2020 Net Tax	% Change
State of Wis.			0.00	0.00	+0.000
Sewerage Dist.			88.82	91.52	+3.040
Public Schools	699,448,479	724,871,983	417.41	518.13	+24.130
Tech. College	27,152,620	27,308,513	63.87	66.45	+4.039
County Govt.	25,060,920	25,198,806	258.29	266.07	+3.012
City Govt.	257,755,454	256,642,807	566.24	591.22	+4.412
Total	1,009,417,473	1,034,022,109	1,394.63	1,533.39	+9.950
First Dollar Credit			-68.04	-74.90	+10.082
Lottery and Gaming Credit			0.00	0.00	+0.000
Net Property Tax			1,326.59	1,458.49	+9.943
Special Assessments and Charges				1,071.22	

WARNING: If the first installment payment is not paid by the due date, the installment option is lost. The total tax becomes delinquent and is subject to interest and penalty charges. See reverse side for details.

TOTAL DUE	2,529.71
FULL PAYMENT DUE ON OR BEFORE 01/31/2021	2,529.71
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	266.78

Monthly Installment Payment Due: February through July 2021	266.73	Net Assessed Value Rate Before Credits
Monthly Installment Payment Due: August, September, and October 2021	220.85	26.167

FOR INFORMATIONAL PURPOSES ONLY - Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

KEEP TOP PART OF TAX BILL FOR YOUR RECORDS. SEE REVERSE SIDE FOR MORE INFORMATION. WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE COMBINED PROPERTY TAX PAYMENT COUPON

ACCOUNT TYPE: REAL ESTATE TAX KEY / ACCOUNT NO. 4702796000 BILL # 00119413
 LOCATION OF PROPERTY: 1913 S 24TH ST

CHANGE IN MAILING ADDRESS (COMPLETE REVERSE SIDE)

ASSESSMENT APPEAL PENDING PAID UNDER PROTEST

Make Check Payable to:
CITY OF MILWAUKEE
 OFFICE OF THE CITY TREASURER
 PO BOX 78776
 MILWAUKEE, WI 53278-8776

FULL PAYMENT DUE ON OR BEFORE 01/31/2021	2,529.71
FIRST INSTALLMENT PAYMENT DUE ON OR BEFORE 01/31/2021	266.78
PLEASE WRITE IN AMOUNT ENCLOSED	
\$	

PRIOR TAXES ARE DELINQUENT

3440A N 46TH ST
 MILWAUKEE, WI 53216

PI1

2020202060011941330000252971700000266783



This document is available in alternative formats for individuals with disabilities upon request. To request an accommodation, please contact the City of Milwaukee ADA Coordinator at (414) 286-3475 (V), (414) 286-2025 (TTY), or by e-mail at ADACoordinator@milwaukee.gov or write to the address listed on the front of this tax bill.



Making Your Property Tax Payment

Return only the payment coupon, facing forward in the window of the enclosed business reply envelope, with your remittance check behind the payment coupon. If payment is made by check, it must be payable in U.S. dollars and be drawn on a U.S. financial institution. Tax receipt is not valid until the check has cleared all banks.

Interest Charge on Delinquent Taxes

The interest charge on delinquent taxes is 1% per month from February 1, 2023, through the month paid, plus a penalty of ¼% per month on the entire balance due.

Installment Payment Plan

To qualify for the installment plan, total 2022 real estate property taxes must be or exceed \$100. For personal property taxes, the total 2022 City amount due must be or exceed \$100. If you elect to pay under the installment plan, the first installment must be paid on or before January 31, 2023. All subsequent installment payments must be paid on or before the last day of the month due, whether or not you receive a billing notice from the Milwaukee City Treasurer's Office. The first time an installment is missed or underpaid, the account can be reinstated by paying the missed or underpaid amount due plus 1% interest, along with the following month's installment payment in full. However, if a second installment payment is missed or underpaid, the entire balance becomes delinquent and interest will be charged at the rate of 1% per month from February 1, 2023 through the month paid, plus a penalty of ¼% per month.

State Lottery and Gaming Credit

You are eligible for a State Lottery and Gaming Credit for 2022 real estate property taxes payable in 2023, if, on January 1, 2022, you were the owner of the real property listed on this tax bill and used that property as your primary residence. In addition, if you purchased the property listed on this tax bill after January 1, 2022, you may claim the credit provided that you are able to attest that to the best of your knowledge the previous owner used the property as their primary residence as of January 1, 2022, and you continue to use the property as your primary residence. If you believe you qualify for a State Lottery and Gaming Credit on your 2022 combined real estate property tax bill, but no such credit appears on your tax bill, you may make a late claim for the credit by January 31, 2023, using a form available from the Office of the City Treasurer. Do not claim the credit if you do not qualify. The Wisconsin Department of Revenue will audit all claims for the Lottery and Gaming Credit. Note that Wisconsin State Statutes require that you notify the City Treasurer within 30 days after you no longer qualify for the credit because you no longer own the property, or no longer use it as your primary residence. For additional information on the State Lottery and Gaming Credit, contact the Office of the City Treasurer at (414) 286-2240, or write the Wisconsin Department of Revenue at PO Box 8971, Madison, Wisconsin 53708-8971.

Estimated Fair Market Value

In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills for all classifications except agricultural land. This estimated fair market value reflects the approximate market value of your property as of January 1, 2022. Note: Land classified undeveloped or agricultural forest is assessed at 50% of market value under Wisconsin law.

Referenda / Resolutions

For informational purposes only-Wisconsin law requires information to be displayed for any temporary property tax increases approved through a referendum or resolution by a county, municipality, school district, or technical college. For more information, contact the appropriate district directly.

Use Value Assessment

Wisconsin law does not require that the estimated fair market value be shown for agricultural land. Any parcel benefiting from use value assessment may be subject to a penalty under Wisconsin Statute 74.485 if the use of the parcel changes. For more information, contact the City Assessor's Office at (414) 286-3651, or write the Wisconsin Department of Revenue at PO Box 8971, Madison, Wisconsin 53708-8971.

Discontinued or Changed Business Location

Any business entity that received a personal property tax bill and has discontinued doing business or changed their location should contact the City Assessor's Office at (414) 286-3651.

Additional Tax Credits Available

Certain Wisconsin property owners and renters may qualify for additional tax credits and/or assistance under special programs administered by the Wisconsin Department of Revenue (DOR), Wisconsin Department of Administration (DOA), the Department of Agriculture, Trade and Consumer Protection (DATCP), and Wisconsin Housing and Economic Development Authority (WHEDA). Some income and residency restrictions apply. For more information on several of these programs, visit the DOR website: www.revenue.wi.gov.

Income Tax Credits - Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949

- Homestead Credit - dorhomesteadcredit@wisconsin.gov
- Farmland Preservation Credit - dorfarmlandpreservationcredit@wisconsin.gov
- School Property Tax Credit - dorincome@wisconsin.gov
- Veterans And Surviving Spouses Property Tax Credit - dorincome@wisconsin.gov

DATCP Credit - Wisconsin Department of Agriculture, Trade and Consumer Protection, PO Box 8911, Madison WI 53708-8911

- Farmland Preservation Credit

Loan Assistance - WHEDA, PO Box 1728, Madison WI 53701-1728

- Property Tax Deferral Loans for the Elderly - underwriting@wheda.com

Property Tax Credits - Wisconsin Department of Revenue 6-97, PO Box 8971, Madison WI 53708-8971

- Lottery and Gaming Credit - lgs@wisconsin.gov
- First Dollar Credit - lgs@wisconsin.gov
- School Levy Tax Credit - lgs@wisconsin.gov

Wisconsin Help for Homeowners - Wisconsin Department of Administration

- Assists Wisconsin homeowners with overdue housing-related bills including property taxes
- Must meet income and other eligibility requirements and experienced a qualified economic hardship since January 21, 2020
- Up to \$40,000 per household may be available
- To apply - visit homeownerhelp.wi.gov or call 1-855-2-HOME-WI

Do not send your property tax payment to any of the above addresses. Pay your property taxes to the Milwaukee City Treasurer using the enclosed envelope.

ADDRESS CHANGE REQUEST

Any address change request made on the back of the tax bill payment coupon below is TEMPORARY and only valid for mailing out 2022 tax levy payment receipts, refund checks, installment bills, and delinquent bills through November 30, 2023. For a PERMANENT change in the tax billing mailing address, you MUST notify the City Assessor's Office in writing at City Hall, Room 507. You may access the city's change of address form at <http://city.milwaukee.gov/Address>. All owner name changes and changes in ownership MUST be recorded with the Milwaukee County Register of Deeds.

ADDRESS CHANGE REQUEST FOR TAX PAYMENT RECEIPT, TAX REFUND CHECK, AND TAX BILL MAILING PURPOSES ONLY

Enter Correctly:

Tax Key / Account No.:

NAME _____

MAILING ADDRESS _____

DAYTIME PHONE NO. _____

CITY, TOWN, OR VILLAGE _____

STATE _____

ZIP CODE _____

REQUESTED BY: _____

PRINT NAME LEGIBLY

SIGNATURE

DATE

PLEASE DO NOT WRITE BELOW THIS LINE



**2022 Property Tax Bill
Payment Information from the
Office of the City Treasurer**

OFFICE HOURS

**Monday through Friday, 8:15 A.M. to 4:30 P.M.
Office Closed on the following City Holidays:
December 23, 26, and 30, 2022 and January 2 and 16, 2023
Telephone: 414-286-2240
E-Mail: ctreas@milwaukee.gov**

TAX BILL PAYMENT OPTIONS

- **Pay by Mail via U.S. Postal Service** - Pay by check using the return remittance envelope included with your tax bill. **NO CASH PAYMENTS.** Please note that the Postal Service has changed its delivery standards, so mail early to avoid late delivery and going tax delinquent.
- **Use a Drop Box** - Pay by check using the return remittance envelope included with your tax bill. **NO CASH PAYMENTS.**
 - ❖ **Drop Boxes Available 24 hours a day, all year round:**
 - Inside the City Hall Market Street Entrance
 - Outside the Municipal Building on Market Street
 - ❖ **Drop Box Available when the Building is Open, all year round:**
 - Broadway Entrance to Municipal Building
 - ❖ **Drop Boxes Available 24 hours a day, 12/19/2022 – 02/02/2023:**
 - At Police District Stations 2 to 7 (Location Map on reverse side)
- **Pay by Phone or Online** - Call Customer Service at 414-286-2240 or visit www.milwaukee.gov/treasurer to pay by credit or debit card with a 2.75% convenience fee (\$2.50 minimum fee) or by ACH debit to your checking or savings account with no convenience fee.

To have your property tax account paid in full electronically prior to year-end, so it qualifies as an income tax deduction, you must authorize the payment transaction before 8:00 P.M. on Friday, December 30, 2022.

This office will mail you a tax payment receipt within ten business days of payment processing in December and January. If a refund is due, a refund check will be mailed to you within thirty business days of payment processing in December and January.

INSTALLMENT PAYMENT PLAN

The City of Milwaukee offers a ten-month, interest free property tax installment payment plan option to those who are unable to pay their bill in full. To qualify, your real estate tax bill must be more than \$100 and you **must make your first installment payment by January 31, 2023.**

For information on how to enroll in the Electronic Funds Transfer (EFT) Program please call the Customer Services Division at 414-286-2240 or visit www.milwaukee.gov/treasurer/eft.

Name and Address Changes

The **ADDRESS CHANGE REQUEST** that is on the back of the 2022 City of Milwaukee Combined Property Tax Payment Coupon is used only for mailing out tax payment receipts, tax refund checks, installment tax bills, and delinquent tax bills through November 2023.

Any permanent change in ownership or name must be recorded with the Milwaukee County Register of Deeds. Any permanent change in owners' mailing addresses must also be reported to and recorded with the City Assessor at City Hall, Room 507. Note, too, that the address change form is also available on the City Treasurer's web site at www.milwaukee.gov/treasurer.

If you are a new owner and the previous owner's name is still on the tax bill, make sure you check off the change of address box on the front of the payment coupon, and complete the change of name and address section on the back side of the payment coupon, or the refund check will be sent to the previous owner.

Special Charges and Assessments

Outstanding special charges or assessments that have not been paid by mid-November may be added to your property tax bill and then must be collected as a tax as provided by Wisconsin State Statutes. Such special charges and assessments cannot be appealed, nor negotiated or compromised.

If you have any questions regarding a special charge or assessment added to your 2022 property tax bill, you should contact the department that is responsible for adding the special to the tax bill. Here is the contact list:

<i>Special Charge/Assessment</i>	<i>City Department</i>	<i>Phone No.</i>
7C E-Waste	Dept. of Public Works – Sanitation	414-286-3599
7F PACE Project	Dept. of Administration – OES	414-286-3351
7G PACE Administrative	Dept. of Administration – OES	414-286-3351
8A Combined Sewer	Dept. of Public Works – Infrastructure	414-286-3701
8D City Attorney Charge	City Attorney	414-286-2601
8F Garbage Cart Return	Dept. of Public Works – Sanitation	414-286-3599
8J Lead Abatement	Health Department	414-286-5779
8S Delq City Services	Dept. of Public Works – Water	414-286-2830
8T Delq Storm Water	Dept. of Public Works – Water	414-286-2830
8V Bulk Waste Removal	Dept. of Public Works – Sanitation	414-286-3599
8Y Non-City Water Chrg	Dept. of Public Works – Water	414-286-2830
9B Fire Inspection Fee-R	Dept. of Neighborhood Services	414-286-8727
9B Fire Inspection Fee-C	Dept. of Neighborhood Services	414-286-3975
9C Health Abatement	Dept. of Neighborhood Services	414-286-5771
9D Delq City Sewer	Dept. of Public Works – Water	414-286-2830
9I Bldg Reinspection	Dept. of Neighborhood Services	414-286-2268
9J Sewer Lateral Repair	Dept. of Public Works – Infrastructure	414-286-2460
9M Building Board Up	Dept. of Public Works – Bldgs & Fleet	414-286-3403
9P Apt Garbage Collect	Dept. of Public Works – Sanitation	414-286-2542
9Z City Atty Abatement	City Attorney	414-286-2601
90 Building Nuisance	Dept. of Neighborhood Services	414-286-2268
91 Special Privilege	Dept. of Neighborhood Services	414-286-2454
92 Covered Opening	Dept. of Neighborhood Services	414-286-3859
93 Delinquent Water	Dept. of Public Works – Water	414-286-2830
94 Raze Condemned Bld	Dept. of Neighborhood Services	414-286-2503
95 DPW Miscellaneous	Dept. of Public Works	414-286-3316
95 DPW Misc Forestry	Dept. of Public Works	414-286-3599
96 DNS Miscellaneous	Dept. of Neighborhood Services	414-286-2566
97 Snow Removal	Dept. of Public Works – Sanitation	414-286-3599
98 Vacated Street	Dept. of Public Works – Assessments	414-286-2460
99 Weed Removal	Dept. of Public Works – Sanitation	414-286-3599
BID's	Dept. of City Development	414-286-5617
NID's	Dept. of City Development	414-286-5617
STATE CONTACTS		
8K DOR Lottery CR Chg	WI Department of Revenue	608-266-0772
8L Lottery CR Penalty	WI Department of Revenue	608-266-0772
9A DOR MFG Penalty	WI DOR – Milwaukee District	414-227-4456

Using Your Bank's Auto-Pay System

If you decide to use your bank's auto-pay system, please note that the monthly installments are not the same amount every month. The January installment due is usually less than the amounts due from February through July and the amounts due from August through October are less than those due from February through July. The first time an installment payment is either missed or paid short, you can be reinstated to the plan by paying 1% interest on the missed installment or the amount that was paid short, along with the next month's installment due. **However, if you miss an installment payment for the second time or pay short a second time, regardless of the amount, your account will go tax delinquent and interest and penalty will be assessed back to the first of February, in accordance with Wisconsin State Statutes and Milwaukee Ordinances.**

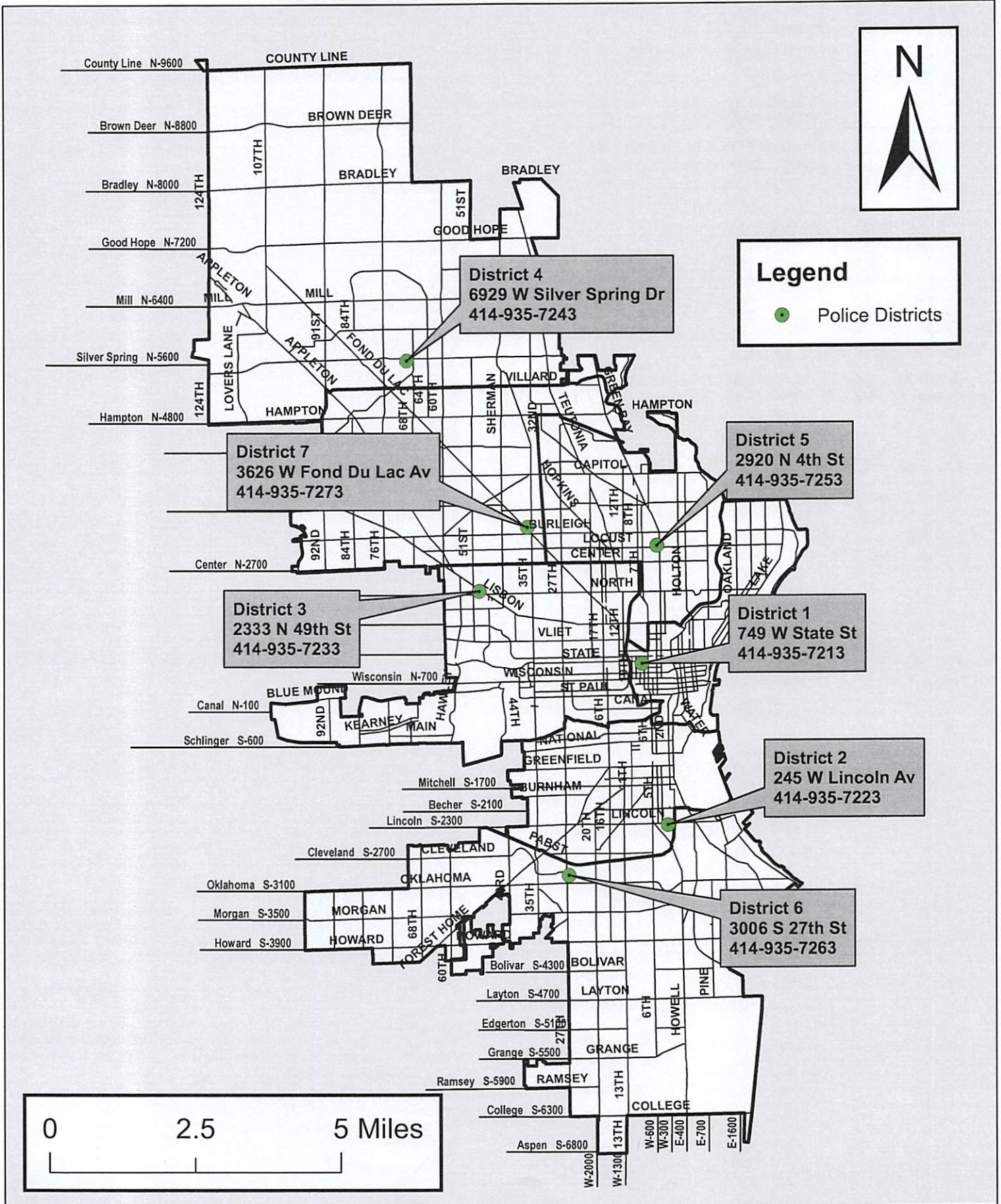
Please also note that your bank does not submit your tax payment electronically, but rather issues a check and mails it. Make sure the bank check is mailed directly to this office and not our property tax lock box. As the Postal Service has changed its delivery standards, make sure your bank mails early to avoid late delivery and having your tax account going delinquent.

Taxpayers are strongly encouraged to enroll in the *City Treasurer's Electronic Funds Transfer (EFT) for the Property Tax Installment Payment Plan* to assure monthly installments due are made in the correct amount and on time.



City of Milwaukee

Milwaukee Police Districts





Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Delinquent Property Tax Bills

February

April

June

August

October

2020 CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 02/10/2021

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

LOCATION OF PROPERTY: 1913 S 24TH ST

BILL # 00119413

PI1

OFFICE OF THE CITY TREASURER

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

3440A N 46TH ST
MILWAUKEE, WI 53216

PRIOR TAXES ARE DELINQUENT

Your real estate tax account needs immediate attention as it is delinquent.

The amount due shown below includes interest and penalty charges computed through the end of this month. Interest and penalty charges continue to accrue until the account is paid in full. Your entire tax account balance is also subject to interest at a rate of 1% per month, plus an additional penalty of ½% per month, retroactive to February 1st.

Monthly payments may be made. Make your payments payable to the City of Milwaukee and mail with the bottom part of this statement. For your convenience, an addressed envelope is enclosed.

If the message **PRIOR YEARS TAXES ALSO DELINQUENT** appears at the top of this letter, one of the following situations may apply to your prior year tax account: 1) your prior year tax account may be part of a bankruptcy action; or 2) your prior year tax account may have been scheduled for foreclosure proceedings or is currently part of a foreclosure action pending in Circuit Court; or 3) your prior year tax account may have been scheduled for a civil action or is currently part of a civil action pending in Circuit Court. Regardless of the situation, this tax certificate notice for the current year's tax levy fulfills a statutory requirement and does not affect the status of your delinquent prior year tax account.

For the total tax balance due, or if you have any questions on this matter, contact the Customer Services Division at (414) 286-2240, or visit our website at www.milwaukee.gov/treasurer.

Current Levy Year Tax Balance Due By: 02/28/2021

Principal	Interest/Penalty	Total
2,529.71	37.94	2,567.65

KEEP THIS PART FOR YOUR RECORDS

SEE REVERSE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

BILL # 00119413

LOCATION OF PROPERTY: 1913 S 24TH ST

CHECK FOR ADDRESS CHANGE
(COMPLETE REVERSE SIDE)

<i>Make Check Payable and Mail to:</i> CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER 200 E WELLS STREET ROOM 103 MILWAUKEE, WI 53202	FULL PAYMENT DUE ON OR BEFORE:	02/28/2021
	FULL PAYMENT:	2,567.65
	MONTHLY PAYMENT:	319.02

PI1 PYD

PLEASE WRITE IN AMOUNT ENCLOSED

\$

3440A N 46TH ST
MILWAUKEE, WI 53216

Notice of Issuance of Tax Certificate

City of Milwaukee

FOR: Name of owner according to tax roll, address and tax key number of property, and amount of delinquency (plus interest and penalties) as of the date of mailing. See the enclosed delinquent tax bill made a part of this Notice by this reference.

1. Our tax roll shows that you are an owner of the property described on the enclosed Delinquent Tax Bill (the "Property"). **NOTICE IS HEREBY GIVEN** that as of the date of its mailing, there remain unpaid real property taxes, special assessments, special charges, or special taxes ("Taxes") against the Property.
2. Our records showing the delinquent Taxes are available for inspection at the Office of the City Treasurer, City Hall - Room 103, 200 East Wells Street, Milwaukee, Wisconsin.
3. Under Wisconsin State Statutes, Section 74.83, the City and County of Milwaukee have entered into an agreement regarding the collection of Taxes. Due to the unpaid Taxes against the Property, the County has issued to the City a Tax Certificate relating to the County portion of the Taxes. Also, effective as of the date of mailing of the enclosed Delinquent Tax Bill, the City issued to itself a Tax Certificate for the Property for all other portions of the Taxes.
4. Your failure to pay the delinquent Taxes (plus interest and penalties) may and probably will result in the City eventually bringing a foreclosure action against the Property, which will result in the eventual transfer of ownership of the Property to the City. The earliest date upon which the City may be entitled to a foreclosure judgment depends on when the City will file with the Clerk of Circuit Court a Parcel List needed to commence a foreclosure action. In any event, the foreclosure action may not be filed until one year after the effective date of the City's Tax Certificate. **WARNING IS HEREBY GIVEN** that the City may also or alternatively bring a personal civil action against you to collect the delinquent Taxes and certain other charges under Wisconsin State Statutes, Section 74.53, and City of Milwaukee Ordinance 304-48.
5. If you are a minor or incompetent, and if the City does bring a foreclosure action against the Property, you may contact the guardian-ad-litem that the Court will appoint in that action for assistance.

**If you have questions concerning this Notice, contact the
Office of the City Treasurer, Customer Services Division
at (414) 286-2240.**

**DON'T LOSE
YOUR HOME
THROUGH TAX
FORECLOSURE DUE
TO DELINQUENT
PROPERTY TAXES!**



Property taxes are not the same as other debt. The City of Milwaukee cannot negotiate the tax amounts owed or waive interest and penalty charges. Due dates are non-negotiable.

The City of Milwaukee does not want to take your home. Mayor Tom Barrett and I strongly recommend those behind in paying their property taxes to reach out to a counselor at a non-profit agency certified by the U.S. Department of Housing and Urban Development to discuss financial planning and how to get back on track.

View available counseling agencies online:

www.milwaukee.gov/strong/prevent

or call (414) 921-4149 for more info


Spencer Coggs
City Treasurer



CITY OF MILWAUKEE
STRONG
NEIGHBORHOODS PLAN

¡NO PIERDA SU CASA DEBIDO A IMPUESTOS ADEUDADOS DE SU PROPIEDAD!

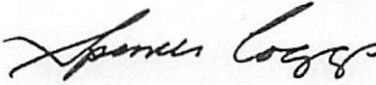


Los impuestos de propiedad no es lo mismo que otras deudas. La Ciudad de Milwaukee no puede comprometer los impuestos adeudados o perdonar a los cargos de intereses y penalidades. Ni las fechas de vencimiento ni los impuestos son negociables.

La Ciudad no quiere tomar su hogar. El Alcalde Tom Barrett y yo ambos, sugerimos a los que se encuentran atrasados con los impuestos de propiedad, comunicarse con un consejero de una agencia sin fines de lucro y certificada a través de HUD (U.S. Department of Housing and Urban Development), para discutir la planificación financiera y así poder mantenerse.

Ver agencias de asesoría disponibles en línea:

**www.milwaukee.gov/strong/prevent
o llame al (414) 921-4149 para obtener
más información**


Spencer Coggs
Tesorero de la Ciudad



CITY OF MILWAUKEE
STRONG
NEIGHBORHOODS PLAN

2020 CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 04/07/2021
 LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE
 TAX KEY / ACCOUNT NO.: 4702796000
 LOCATION OF PROPERTY: 1913 S 24TH ST

PI1

OFFICE OF THE CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
www.milwaukee.gov/treasurer

3440A N 46TH ST
 MILWAUKEE, WI 53216

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

PRIOR TAXES ARE DELINQUENT

Your delinquent real estate tax account needs your immediate attention.

The amount due shown below includes interest and penalty charges computed through the end of this month. Interest and penalty charges continue to accrue until the account is paid. Your entire tax account balance is also subject to interest at a rate of 1% per month, plus an additional penalty of 1/2% per month, retroactive to February 1st.

Monthly payments may be made. Make your payments payable to the City of Milwaukee and mail with the bottom part of this statement. For your convenience, an addressed envelope is enclosed.

For the total tax balance due, or if you have any questions on this matter, contact the Customer Services Division at (414) 286-2240, or visit our website at www.milwaukee.gov/treasurer.

Current Levy Year Tax Balance Due By: 04/30/2021

Principal	Interest/Penalty	Total
2,529.71	113.83	2,643.54

KEEP THIS PART FOR YOUR RECORDS

SEE REVERSE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE
 LOCATION OF PROPERTY: 1913 S 24TH ST

TAX KEY / ACCOUNT NO.: 4702796000
 BILL # 00119413

CHECK FOR ADDRESS CHANGE
 (COMPLETE REVERSE SIDE)

Make Check Payable and Mail to: CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER 200 E WELLS STREET ROOM 103 MILWAUKEE, WI 53202	FULL PAYMENT DUE ON OR BEFORE:	04/30/2021
	FULL PAYMENT:	2,643.54
	MONTHLY PAYMENT:	410.17
	PLEASE WRITE IN AMOUNT ENCLOSED	
		\$

PI1 PYD

3440A N 46TH ST
 MILWAUKEE, WI 53216

2020 CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 06/09/2021

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

LOCATION OF PROPERTY: 1913 S 24TH ST

BILL # 00119413

PI1

OFFICE OF THE CITY TREASURER

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

3440A N 46TH ST
MILWAUKEE, WI 53216

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

PRIOR TAXES ARE DELINQUENT

Your property will be eligible for foreclosure action by the City of Milwaukee under Section 75.521, Wisconsin State Statutes, or you may be subject to a personal civil action by the City of Milwaukee under Section 74.53, Wisconsin State Statutes, if this delinquent real estate tax account remains unpaid.

Monthly payments may be made. This statement lists the unpaid taxes, interest, and penalty charges due if paid by the end of this month. Interest and penalty charges continue to accrue until you make full payment. Your entire tax account balance is also subject to interest at a rate of 1% per month, plus an additional penalty of 1/2% per month, retroactive to February 1st.

Mail your payments to the City Treasurer, with the bottom part of this statement, in the addressed envelope enclosed.

For the total tax balance due, or if you have any questions on this matter, contact the Customer Services Division at (414) 286-2240, or visit our website at www.milwaukee.gov/treasurer.

Current Levy Year Tax Balance Due By: 06/30/2021

Principal	Interest/Penalty	Total
2,529.71	189.74	2,719.45

KEEP THIS PART FOR YOUR RECORDS

SEE REVERSE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

BILL # 00119413

LOCATION OF PROPERTY: 1913 S 24TH ST

CHECK FOR ADDRESS CHANGE
(COMPLETE REVERSE SIDE)

<i>Make Check Payable and Mail to:</i> CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER P.O. BOX 78776 MILWAUKEE, WI 53278-8776	FULL PAYMENT DUE ON OR BEFORE:	06/30/2021
	FULL PAYMENT:	2,719.45
	MONTHLY PAYMENT:	574.24

PI1 PYD

PLEASE WRITE IN AMOUNT ENCLOSED

\$

3440A N 46TH ST
MILWAUKEE, WI 53216

208202060011941330000271945800000574244

2020 CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 08/16/2021
 LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE
 TAX KEY / ACCOUNT NO.: 4702796000
 LOCATION OF PROPERTY: 1913 S 24TH ST

PI1

OFFICE OF THE CITY TREASURER
 CITY HALL, ROOM 103
 200 EAST WELLS STREET
 MILWAUKEE, WISCONSIN 53202
 TELEPHONE: (414) 286-2240
 TDD: (414) 286-2025
 FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

3440A N 46TH ST
 MILWAUKEE, WI 53216

PRIOR TAXES ARE DELINQUENT

Your delinquent real estate tax account needs your immediate attention.

Failure to pay your account in full by October 31st will automatically result in your account being referred to the City Attorney for collection. The City Attorney may: (1) transfer your delinquent tax account for collection to the Kohn Law Firm, which serves as the collection agent for the City of Milwaukee as authorized by Common Council Resolution File Number 110929 adopted November 30, 2011; (2) pursue an inpersonam civil action under Section 74.53, Wisconsin State Statutes, which would result in a personal judgment against you that may, among other things, become a lien on any real estate you own anywhere in Wisconsin, show up against you on credit reports, and result in the garnishment of your wages; or (3) pursue an in rem foreclosure action under Section 75.521, Wisconsin State Statutes, which would result in the City of Milwaukee acquiring ownership of your property.

Mail your payment to the City Treasurer, with the bottom part of this statement, in the addressed envelope enclosed. Contact the Customer Services Division at (414) 286-2240, if you have any questions on this notice.

Current Levy Year Tax Balance Due By: 08/31/2021

Principal	Interest/Penalty	Total
2,529.71	265.62	2,795.33

KEEP THIS PART FOR YOUR RECORDS

SEE REVERSE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE
 LOCATION OF PROPERTY: 1913 S 24TH ST

TAX KEY / ACCOUNT NO.: 4702796000

BILL # 00119413

CHECK FOR ADDRESS CHANGE
 (COMPLETE REVERSE SIDE)

Make Check Payable and Mail to: CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER 200 E WELLS STREET ROOM 103 MILWAUKEE, WI 53202	FULL PAYMENT DUE ON OR BEFORE:	08/31/2021
	FULL PAYMENT:	2,795.33
	MONTHLY PAYMENT:	957.07
PLEASE WRITE IN AMOUNT ENCLOSED		
		\$

PI1 PYD

3440A N 46TH ST
 MILWAUKEE, WI 53216

2020 CITY OF MILWAUKEE DELINQUENT TAX BILL

DATE: 10/06/2021

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

LOCATION OF PROPERTY: 1913 S 24TH ST

BILL # 00119413

PI1

OFFICE OF THE CITY TREASURER

CITY HALL, ROOM 103
200 EAST WELLS STREET
MILWAUKEE, WISCONSIN 53202
TELEPHONE: (414) 286-2240
TDD: (414) 286-2025
FAX: (414) 286-3186
www.milwaukee.gov/treasurer

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

3440A N 46TH ST
MILWAUKEE, WI 53216

PRIOR TAXES ARE DELINQUENT


Failure to pay your delinquent real estate tax account in full by the end of this month will result in your account being referred to the City Attorney for collection and your account will be subject to the following:

1. Transfer to the City's collection law firm.
2. A civil action under Section 74.53 of the Wisconsin State Statutes and Section 304-48 of the City of Milwaukee Code of Ordinances that will result in the City of Milwaukee taking a personal judgment against you that, among other things, may become a lien on any real estate you own, show up against you in credit reports, and result in the garnishment of your wages or bank accounts.
3. A foreclosure action in Milwaukee County Circuit Court under Section 75.521 of the Wisconsin Statutes that will result in the City of Milwaukee acquiring ownership of your property.

Failure to pay your delinquent real estate tax account in full by the end of this month will automatically result in your account being referred to the City's collection agent. The Kohn Law Firm serves as the collection agent for the City of Milwaukee as authorized by Milwaukee Common Council Resolution File Number 110929 adopted November 30, 2011. Do note that once a legal action is started against you, you will be liable for the additional costs of the legal action.

If you have any questions on this notice, you must call the Customer Services Division, Office of the City Treasurer, at (414) 286-2240.

To avoid any further collection action against you, mail your payment in full to the Milwaukee City Treasurer with the bottom part of this notice in the addressed envelope enclosed.



HANNAH R. JAHN
Assistant City Attorney

Principal	Interest/Penalty	Total
2,529.71	341.52	2,871.23

KEEP THIS PART FOR YOUR RECORDS

SEE REVERSE FOR ADDITIONAL INFORMATION.

WHEN PAYING BY MAIL, CAREFULLY TEAR ON PERFORATION AND RETURN BOTTOM COUPON ONLY WITH PAYMENT IN THE ENVELOPE PROVIDED

2020 CITY OF MILWAUKEE DELINQUENT TAX PAYMENT COUPON

LEVY YEAR AND ACCOUNT TYPE: 2020 REAL ESTATE

TAX KEY / ACCOUNT NO.: 4702796000

BILL # 00119413

LOCATION OF PROPERTY: 1913 S 24TH ST

CHECK FOR ADDRESS CHANGE
(COMPLETE REVERSE SIDE)

Make Check Payable and Mail to: CITY OF MILWAUKEE OFFICE OF THE CITY TREASURER P.O. BOX 78776 MILWAUKEE, WI 53278-8776	FULL PAYMENT DUE ON OR BEFORE:	10/31/2021
	FULL PAYMENT:	2,871.23
	MONTHLY PAYMENT:	2,871.23

PI1 PYD

PLEASE WRITE IN AMOUNT ENCLOSED

\$

3440A N 46TH ST
MILWAUKEE, WI 53216

208202060011941330000287123400002871234



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Kohn Law Firm

Collection Notices

The following are examples of the various letters and documents that are sent to property owners during the course of the Kohn Law Firm's collection efforts. These examples are not exhaustive as case specifics require various other letters or court filings. However, if the file proceeds to suit, the attached would be the bare minimum that a property owner would receive. Additionally, the law firm attempts numerous times to reach property owners via telephone to work out payment plans to get the delinquent taxes paid.

1. 1st Notice Letter
2. 2nd Notice Letter
3. Four Week Notice
4. TRIP Notice/Notice of Intent to Certify Debt (Letter is only sent if we have a valid social security number for the debtor.)
5. Example of a Lawsuit – This would be personally served or published/mailed to the defendant.
6. Notice of Entry of Judgment – This is mailed by the Court to the defendant and provides notice that a money judgment was entered against him or her.
7. Letter with financial disclosure

1st Notice



[Redacted]
 [Redacted]
 [Redacted]

Re: Creditor: CITY OF MILWAUKEE
 Debtor:
 Our File Number:
 Tax Key Number: [Redacted] 2022
 Taxed Address:
 Balance Due: [Redacted]

Dear

This firm has been retained to collect delinquent taxes due for personal property located at the address referenced above. This personal property tax was assessed for the levy year identified by the last four digits of the tax key number also referenced above. The balance stated is a valid pay-off figure through [Redacted], including all interest and penalties through that date. After that date, additional interest and penalties will accrue.

At this time, no attorney with this firm has personally reviewed the particular circumstances of this matter. However, if you fail to pay this debt in full or contact our office to otherwise resolve this matter, our client may consider additional remedies to recover the balance due.

If you would like to discuss this matter, we can be reached by phone at (414) 276-0435 Monday through Thursday from 8:00 a.m. to 7:00 p.m. (CT) and Friday from 8:00 a.m. to 6:00 p.m. (CT). Payments can be mailed to our address listed above or via our payment website, www.kohnlaw.com.

Sincerely,

KOHN LAW FIRM S.C.

2nd Notice



KOHN LAW FIRM S.C.

ATTORNEYS AT LAW

735 N. WATER ST., SUITE 1300, MILWAUKEE, WI 53202-4106
414-276-0435 • 800-451-1791 • FAX: 414-271-6046
EMAIL: KLF@KOHNLAW.COM • WEBSITE: WWW.KOHNLAW.COM

Re: Creditor: CITY OF MILWAUKEE
Debtor: [REDACTED]
Our File Number: [REDACTED]
Tax Key Number:
Taxed Address: [REDACTED]

Dear [REDACTED]

Previously, you were sent a letter explaining that our firm has been retained to collect certain delinquent real property taxes as referenced above. The levy year at issue is denoted by the last four digits of the Tax Key Number also referenced above. As of the date of this letter, there remains an outstanding and overdue balance on that tax account.

Wisconsin state law provides municipalities with the option of either foreclosing upon a property that is tax delinquent, or suing that property's owner personally for the overdue taxes. The purpose of this letter is to explain that, unless acceptable arrangements are made with our office promptly, the City of Milwaukee will have no choice but to elect and utilize one of those two remedies in this matter. Therefore, if the taxes remain unpaid, you will receive formal notification of the City's decision to either (1) file a foreclosure action, pursuant to Wisconsin Statute Section 75.521; or (2) file an action against you personally, pursuant to Wisconsin Statute Section 74.53.

Please contact our office for a correct pay-off balance, due to the accrual of interest and penalties. If you would like to discuss this matter, we can be reached by phone at (414) 276-0435 Monday through Thursday from 8:00 a.m. to 7:00 p.m. (CT) and Friday from 8:00 a.m. to 6:00 p.m. (CT).

Sincerely,

KOHN LAW FIRM S.C.

4 week notice



KOHN LAW FIRM S.C.

ATTORNEYS AT LAW

735 N. WATER ST., SUITE 1300, MILWAUKEE, WI 53202-4106
414-276-0435 • 800-451-1791 • FAX: 414-271-6046
EMAIL: KLF@KOHNLAW.COM • WEBSITE: WWW.KOHNLAW.COM

Re: Creditor: CITY OF MILWAUKEE
Debtor:
Our File Number:
Tax Key Number:
Taxed Address:

Dear ,

This notice is being provided pursuant to the requirements of Wisconsin Statute Section 74.53 and City of Milwaukee Ordinance 304-48.

A decision has been made to commence an "in personam" action against you (i.e., a lawsuit against you personally) on behalf of the City of Milwaukee, to collect certain outstanding real property tax delinquencies, including interest and penalties, for the property described above. The levy year at issue is identified by the last four digits of the Tax Key Number. In that action, we will also ask the court to award the City the additional costs it incurs in filing and serving the lawsuit, as well as attorney fees as provided by statute. However, if you pay the tax delinquencies in full within 4 weeks of the date of this notice, the action will not be commenced.

Interest and penalties will continue to accrue until the outstanding balance is paid in full. Therefore, please contact our office for an updated payoff amount. If you would like to discuss this matter, we can be reached by phone at (414) 276-0435 Monday through Thursday from 8:00 a.m. to 7:00 p.m. (CT) and Friday from 8:00 a.m. to 6:00 p.m. (CT).

Sincerely,

KOHN LAW FIRM S.C.

BY: JOSEPH R. JOHNSON
Attorney at Law
(414) 276-0435 ext. 3054

TRSP Notice



Re: Municipality: CITY OF MILWAUKEE
 Debtor:
 Judgment Number: | _____
 Our File Number:

Balance Due as of May 11, 2023:
 Notice: As of the date of this letter, the above amount remains outstanding. Because of interest accruing on the debt, and other charges that may accrue on the debt, the amount due on the day a payment is made may be greater.

Dear 

NOTICE OF INTENT TO CERTIFY DEBT

Pursuant to Section 71.935 of the Wisconsin Statutes, you are hereby notified that the CITY OF MILWAUKEE has begun the process of certifying to the Wisconsin Department of Revenue (DOR) that you are indebted to the CITY OF MILWAUKEE for MILWAUKEE County Circuit Court Judgment No 23SC005607 entered on March 28, 2023. The current balance due through today's date is set forth above.

The purpose of the certification is to make a claim for the balance due to the CITY OF MILWAUKEE against refunds or overpayments owed to you by the DOR. If this debt is not paid by the time you file your Wisconsin State Income Tax return, all or part of your refund may be intercepted to pay it. Pursuant to Section 71.935(2) of the Wisconsin Statutes you have the right to an appeal. Any remaining amount that is due to you may be delayed as long as 4-8 weeks, in addition to normal processing time. The debt will remain certified to the DOR until it is paid in full.

If for any reason you believe this judgment has been paid or otherwise satisfied, or you would prefer to do so to avoid this certification, please contact our office immediately. If you would like to discuss this matter, we can be reached by phone at (414) 276-0435 Monday through Thursday from 8:00 a.m. to 7:00 p.m. (CT) and Friday from 8:00 a.m. to 6:00 p.m. (CT).

Sincerely,

KOHN LAW FIRM S.C.



BY: JOSEPH R. JOHNSON
 Attorney at Law
 (414) 276-0435 ext. 3054

Sample Law 4

STATE OF WISCONSIN, CIRCUIT COURT, MILWAUKEE COUNTY

File#:

Official Use

Plaintiff: (Name [first, middle, last], Address, City, State, Zip)

Demandante: (Nombre [primero, segundo, apellido], domicilio, estado, ciudad, código postal)

CITY OF MILWAUKEE
200 E WELLS ST
MILWAUKEE WI 53202

See attached for additional plaintiffs
Ver adjunto para otros demandantes

Amended Enmendado

-vs- -contra-

To: Defendant(s): (Name [first, middle, last], Address, City, State, Zip)

Para: Demandado(s): (Nombre [primero, segundo, apellido], domicilio, ciudad, estado, código postal)

Summons and Complaint
Small Claims

Citaciones y Demandas
Reclamos de menor cuantía

Case No.
Número de caso

See attached for additional defendants
Ver adjunto para otros demandados

- Claim for money (\$10,000 or less) 31001
Return of property (replevin) 31003
Eviction Desalojo 31004
Eviction due to foreclosure 31002
Arbitration award 31006
Return of earnest money 31008
Tort/Personal injury (\$5,000 or less) 31010

If you require reasonable accommodations due to a disability to participate in the court process, please call 414-985-5757 at least 10 working days prior to the scheduled court date. Please note that the court does not provide transportation.

Si necesita ajustes razonables debido a una discapacidad para poder participar en el procedimiento judicial, sírvase llamar como mínimo 10 días hábiles antes de la fecha judicial programada. Por favor tome en cuenta que el tribunal no proporciona transporte.

This form does not replace the need for an interpreter, any colloquies mandated by law, or the responsibility of court and counsel to ensure that persons with limited English proficiency fully comprehend their rights and obligations.

SUMMONS CITACIÓN

To the Defendant(s): Para el/los demandado/s:
You are being sued as described below. If you wish to dispute this matter:
Lo están demandando según lo indicado abajo. Si desea disputar este asunto:

You must appear at the time and place stated.
Debe comparecer a la hora y en el lugar establecidos.

AND/OR (Clerk will circle one)
Y/O (El Actuario del Juzgado marcará una)

You must file a written answer and provide a copy to the plaintiff or plaintiff's attorney on or before the date and time stated.

If you do not appear or answer, the plaintiff may win this case and a judgment entered for what the plaintiff is asking.

Clerk/Attorney Signature Firma del Actuario de Juzgado/Abogado

Table with 3 columns: Date/Fecha, Time/Hora, Date Summons Issued/Fecha de emisión de la citación, Date Summons Mailed/Fecha en la que se envió la citación. Includes address: Milwaukee County Courthouse, 901 N. 9th Street, Room 400, Milwaukee, WI 53233.

COMPLAINT DEMANDA

Plaintiff's Demand: Demanda del demandante:

The plaintiff states the following claim against the defendant(s):

El demandante realiza la siguiente demanda contra el/los demandado/s:

1. Plaintiff demands judgment for: (Check as appropriate) *El demandante exige un fallo por: (Marcar lo que corresponda)*

Claim for Money \$
Reclamo de dinero

Tort/Personal injury
Agravio/Daños Corporales

Return of Earnest Money
Devolución de seña

Eviction
Desalojo

Eviction due to foreclosure
Desalojo por ejecución de hipoteca

Return of property (replevin) (Describe property in 2 below.) *Devolución de propiedad (Reivindicación de cosas muebles) (Describe los bienes en el punto 2 abajo)*

(Not to include Wis. Stats. 425.205 actions to recover collateral.)

(Excluyendo las acciones en virtud de las leyes de Wisconsin 425.205 para la recuperación de bienes dados en garantía.)

Confirmation, vacation, modification or correction of arbitration award.

Confirmación, anulación, modificación o corrección de sentencia arbitral.

Plus interest, costs, attorney fees, if any, and such other relief as the court deems proper.

Más intereses, costos, honorarios legales, de existir, y toda otra asistencia que el tribunal considere adecuada.

2. Brief statement of dates and facts: (If this is an eviction action and you are seeking money damages, you must also state that claim on this form.)

Breve declaración de fechas y hechos: (Si es una acción de desalojo y busca el resarcimiento de dinero, debe también indicar ese reclamo en este formulario)

See attached for additional information. Provide copy of attachments for court and defendant(s).

Ver adjunto para información adicional. Proporcione copia de adjunto para el tribunal y el/los demandado/s.

Verification: Under oath, I state that the above complaint is true, except as those matters stated upon information and belief, and as to those matters, I believe them to be true.

Verificación: Declaro bajo juramento que la demanda precedente es verdadera, excepto con respecto a aquellos asuntos basados en información y creencias, y en cuanto a esos asuntos, creo que son verdaderos.

I am: plaintiff. attorney for the plaintiff.

Soy: demandante. abogado del demandante.

State of Wisconsin
Estado de
County of Milwaukee
Condado de

Subscribed and sworn to before me on _____
Suscrito y jurado ante mí

Notary Public/Court Official
Notario Público, Funcionario del tribunal

Name Printed or Typed
Nombre escrito en letra de molde o a máquina.

Signature of Plaintiff or Attorney <i>Firma del demandante o abogado</i> Electronically signed by: >/s/ JOSEPH R. JOHNSON	Date <i>Fecha</i> —	Attorney's State Bar Number <i>Número de inscripción del abogado en el Colegio de Abogados</i> 1053052
Plaintiff's/Attorney's Telephone Number <i>Teléfono del demandante/abogado</i> 414/276-0435	Law Firm and Address <i>Bufete de abogados y domicilio</i> Kohn Law Firm S.C. 735 N. Water St., Suite 1300 Milwaukee, WI 53202	

My commission/term expires:
Mi comisión/mandato vence:

Our File # [REDACTED]

STATE OF WISCONSIN CIRCUIT COURT BRANCH MILWAUKEE COUNTY

CITY OF MILWAUKEE
200 E WELLS ST
MILWAUKEE WI 53202

COMPLAINT

Case No.

***AMOUNT CLAIMED IS \$10,000 OR LESS

Plaintiff,

vs.

[REDACTED]
Defendant.

Now comes the plaintiff, by the Kohn Law Firm S.C., plaintiff's attorneys, and for a cause of action against the defendant, alleges as follows:

1. The plaintiff, the City of Milwaukee, is a municipal corporation, organized and existing under the laws of the State of Wisconsin, with offices located at 200 E. Wells Street, Milwaukee, Wisconsin 53202.

2. Upon information and belief, the defendant is:

3. Pursuant to Chapter 70 of the Wisconsin Statutes, real estate taxes, special taxes, special charges and/or special assessments were levied by the plaintiff and against certain real property located at [REDACTED] in the City of Milwaukee, and identified as Tax Key No. [REDACTED] for the year

4. To date, said taxes, charges and/or assessments, including interest and penalties pursuant to Section 74.47 of the Wisconsin Statutes, are delinquent and unpaid in the amount of \$[REDACTED]

5. Upon information and belief, at some time during the period in which the subject taxes, charges and/or assessments have been delinquent, the defendant had, directly or indirectly, an ownership interest in the subject property.

6. Pursuant to Chapter 70 and Section 74.53 of the Wisconsin Statutes, the defendant is liable to the plaintiff, and the plaintiff may bring this action for recovery of the delinquent amount referred to above.

7. Despite formal written notice to the defendant of the plaintiff's decision to commence this action, including demand for payment, the defendant has failed to pay the delinquent amount referred to

above.

WHEREFORE, the plaintiff demands judgment against the defendant in the amount of \$ plus the additional interest and penalties accrued to the date of judgment, as well as the costs and disbursements of this action, statutory attorney fees and any other relief this Court deems just and equitable.

Dated this

KOHN LAW FIRM S.C.

Electronically Signed By: /s/ JOSEPH R. JOHNSON
JOSEPH R. JOHNSON
Attorney for Plaintiff
State Bar No. 1053052

735 N. Water St., Suite 1300
Milwaukee, WI 53202-4106
(414) 276-0435

FILED

BY THE COURT:

DATE SIGNED: _____

Anna Maria Hodges
Clerk of Circuit Court

Electronically signed by Anna Maria Hodges
Clerk of Circuit Court

*NOTICE OF
Entry of Judgment.
Mailed to Defendant
By Court*

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY

CITY OF MILWAUKEE vs. _____

Amended

Judgment/Notice of Entry of Judgment

Case No _____

IT IS ORDERED:

Judgment for money was entered into the court record on _____

In favor of [Creditor]:
CITY OF MILWAUKEE
200 E WELLS ST
Milwaukee WI 53202 US

Creditor's attorney:
Joseph Robert Johnson
Kohn Law Firm SC
735 N. Water Street Ste 1300
Milwaukee WI 53202

Against [Debtor]:
[Redacted]

Debtor's attorney:

Amount of Judgment:

- Interest:
- Attorney Fee:
- Filing Fees:
- Service Fees:
- Docketing Fee:
- Witness Fee:
- Pre-Judgment Interest:
- Other costs:

	Comments:
[Redacted]	
[Redacted]	
[Redacted]	\$0.00
[Redacted]	\$0.00
[Redacted]	\$0.00

Total Money Judgment:

Docketing Date: _____
Date notice mailed _____

Docketing Time: _____

THIS IS A FINAL ORDER FOR THE PURPOSE OF APPEAL IF ENTERED BY ORDER OF A CIRCUIT COURT JUDGE.

Note to Creditor: If the docketing fee is not paid, the judgment will not be docketed.

Order for Financial Disclosure and Financial Disclosure of Assets (SC-506A/B) provided to judgment debtors(s) unless this is a judgment for restitution in a criminal case.

DISTRIBUTION: Address
Court
Joseph Robert Johnson
[Redacted]

Service Type
Electronic
Mail
Mail

*Letter with Financial
Disclosure*



KOHN LAW FIRM S.C.

ATTORNEYS AT LAW

735 N. WATER ST., SUITE 1300, MILWAUKEE, WI 53202-4106
414-276-0435 • 800-451-1791 • FAX: 414-271-6046
EMAIL: KLF@KOHNLAW.COM • WEBSITE: WWW.KOHNLAW.COM

Re: CITY OF MILWAUKEE v. [REDACTED]
Our Case Number: [REDACTED]
Our File Number: [REDACTED]

Enclosed please find a Financial Disclosure Statement that must be completed and returned to our office within fifteen (15) days.

Please feel free to contact our office with any questions or concerns. If you would like to discuss this matter, we can be reached by phone at (414) 276-0435 Monday through Thursday from 8:00 a.m. to 7:00 p.m. (CT) and Friday from 8:00 a.m. to 6:00 p.m. (CT).

Thank you for your cooperation.

Sincerely,

KOHN LAW FIRM S.C.

Enclosure(s)

STATE OF WISCONSIN, CIRCUIT COURT, MILWAUKEE COUNTY

Creditor: CITY OF MILWAUKEE

-VS-

Debtor: _____

Order for Financial Disclosure
and
Financial Disclosure Statement

Case No. _____

IT IS ORDERED THAT the judgment debtor within 15 days of entry of judgment either:

- Pay the judgment in full, or
- Accurately complete the following Financial Disclosure Statement and mail or deliver it to the judgment creditor or attorney at the following address:

Name Kohn Law Firm S.C.

Address 735 N. Water St., Suite 1300, Milwaukee, WI 53202

<p>➤ Failure to comply with this order may be contempt of court and subject you to the following penalties:</p>	<ul style="list-style-type: none"> • Imprisonment for up to 6 months. • Forfeitures of not more than \$2000 per day. • Any other order necessary to ensure your compliance. • Punitive (criminal) sanctions under Wis. Stats. Ch. 785.
--	--

BY THE COURT:

Judgment Date _____

Circuit Court Judge Circuit Court Commissioner

Date _____

Individuals should complete items 1 - 33 and 35. Corporations should complete items 23 - 31, 34 and 35.

FINANCIAL DISCLOSURE OF ASSETS

1. Your full name		2. Date of Birth		3. Number of Dependents	
4. Your residence address (not P.O. box)		City	State	Zip Code	Phone No.
5. Spouse's full name		6.A. Date of Marriage		6.B. Do you have a marital property agreement? <input type="checkbox"/> Yes (Attach copy.) <input type="checkbox"/> No	
7. Spouse's residence address (if different)		City	State	Zip Code	Phone No.
8. Your employer's name and address		9. Gross Wages		10. Paid	<input type="checkbox"/> weekly <input type="checkbox"/> biweekly <input type="checkbox"/> monthly
11. Spouse's employer's name and address		12. Gross Wages		13. Paid	<input type="checkbox"/> weekly <input type="checkbox"/> biweekly <input type="checkbox"/> monthly
<i>You must complete this information (14-31) for both you and your spouse.</i>					
14. Other employers		15. Gross Wages		16. Paid	<input type="checkbox"/> weekly <input type="checkbox"/> biweekly <input type="checkbox"/> monthly
17. Pension income (Give name and address of payor.)		18. Amount		19. Paid	<input type="checkbox"/> weekly <input type="checkbox"/> biweekly <input type="checkbox"/> monthly
20. Social Security/Disability/SSI (Give name and address of payor.)		21. Amount		22. Paid	<input type="checkbox"/> weekly <input type="checkbox"/> biweekly <input type="checkbox"/> monthly
23. Checking, savings, financial accounts (List name and address of institution, type of account and amount.)					
24. Automobiles (Give year, make and market value.)					
25. Stocks, bonds, life insurance, IRA's and other financial investments (List name, number of shares and value.)				26. Other Income (Specify)	
27. Real estate and other real property interests (List kind of property, location and market value.)					
28. Does anyone owe you money? <input type="checkbox"/> Yes (Attach details.) <input type="checkbox"/> No		29. Is anyone holding any assets or property for you? <input type="checkbox"/> Yes (Attach details.) <input type="checkbox"/> No		30. Amount of cash on hand	
31. Other assets of value (Give details and values.)					

Complete both pages and sign page 2.

32. Do you believe your earnings are exempt from garnishment? Yes No

If yes, complete lines A, B, and C as appropriate.

- A. I have received the following need-based public assistance within the last six months:
 - Medical assistance Relief funded under Wis. Stats. § 59.53(21)
 - Food stamps Relief funded under public assistance
 - Supplemental security income
 - Benefits for veterans under § 45.40 (1) or 38 USC 501-562.

- B. I have been determined to be eligible to receive the following need-based public assistance although I have not actually begun to receive those benefits:
 - Medical assistance Relief funded under Wis. Stats. § 59.53(21)
 - Food stamps Relief funded under public assistance
 - Supplemental security income
 - Benefits for veterans under § 45.40 (1) or 38 USC 501-562.

- C. My household income is below the federal poverty line. (Worksheets and schedules for this determination are available in the Clerk of Court's Office.)

- D. At least 25% of my disposable earnings are assigned by the court order for support.

33. Would the garnishment of 20% of your disposable income reduce your household income below the federal poverty line? Yes No

34. Corporations should complete questions 23 - 31, as well as the following:

Name of Corporation	Address	Taxpayer ID Number
Officers of Corporation and Title	Business Address	Home Address
1.		
2.		
3.		
4.		
Registered Agent	Address	

35. The information provided on this statement is true and correct.

 Judgment Debtor/Corporate Officer

 Name Printed or Typed

 Date

GARNISHMENT, EXECUTIONS AND EXEMPTIONS

An unpaid money judgment against you can result in the judgment creditor satisfying the judgment by taking or selling your personal property, including income, and your real estate.

Garnishment is a separate legal proceeding used to take money in possession of another which is owed you, typically income or deposits in financial institutions, in an amount sufficient to satisfy the judgment. A separate garnishment proceeding must be commenced by a judgment creditor choosing this remedy.

Execution is a writ issued by a court directing the sheriff to seize or attach your personal property or real estate so that it may be sold to satisfy the judgment. A writ of execution can be issued upon the perfecting and docketing of the original judgment without commencement of a separate legal proceeding.

Exemptions are assets protected by statute from garnishment and execution. These assets are determined in part by your marital status, the number of your dependents, whether the transaction leading to the judgment was a consumer credit transaction and whether the judgment creditor had a mortgage or a security interest. Other qualifications and limitations are set forth in § 815.18(3) through (13), Wisconsin Statutes.

Because your personal circumstances will determine if an asset is exempt from execution, the Judicial Conference can only inform you about the types of assets and amount of income which **MAY** be exempt and the statutes you can refer to for specific information.

Your exempt assets and income with statutory limitations may include the following:

- Salary up to 10% for purchase of savings bonds [Wis. Stats. §20.921(1)(e)].
- Veteran's benefits [Wis. Stats. §45.40 (1) or 38 USC 501-562].
- Assistance grants [Wis. Stats. §49.96].
- Pension funds and benefits from 1st class cities and counties of populations over 500,000 [Wis. Stats. §62.63(4) and Chapter 201, Laws 1937, s.11].
- Worker's compensation awards [Wis. Stats. §102.27(1)].
- Unemployment compensation benefits [Wis. Stats. §108.13(2)].
- School aid moneys [Wis. Stats. §121.007].
- Partner's rights in specific partnership property [Wis. Stats. § 178.21(3)(c)].
- Tenant's housing corporation lease and stock interests [Wis. Stats. §182.004(6)].
- Income, including wages and earnings [Wis. Stats. §§425.106(1)(a), 812.34(2), 812.39 and 815.18(3)(h)].
- Clothing, jewelry, household furniture and furnishings [Wis. Stats. §425.106(1)(b)].
- Homestead interest in real estate [Wis. Stats. §425.106(1)(c), 815.20 and 815.21].
- Earnings or assets required to be paid by customers as restitution [Wis. Stats. §425.106(1)(d)].
- Insurance company deposits with the State Treasurer [Wis. Stats. §601.13(7)].
- Fraternal benefits [Wis. Stats. §614.96].
- Cemetery lots, above ground burial facilities/monuments, tombstones and coffins [Wis. Stats. §815.18(3)(a)].
- Business and farm equipment, inventory, products and professional books not to exceed \$15000. [Wis. Stats. §815.18(3)(b)].
- Child support, family support or maintenance payments [Wis. Stats. §815.18(3)(c)].
- Consumer goods held primarily for personal, family, or household use not to exceed \$12000. [Wis. Stats. §815.18(3)(d)].
- State aid to county fairs and agricultural societies [Wis. Stats. §815.18(3)(df)].
- Federal disability insurance benefits [Wis. Stats. §815.18(3)(ds)].
- Fire and casualty insurance proceeds [Wis. Stats. §815.18(3)(e)].
- Fire and police pension fund benefits [Wis. Stats. §815.18(3)(ef)].
- Fire apparatus and equipment [Wis. Stats. §815.18(3)(em)].
- Life insurance contract and accrued dividends, interest or loan value not to exceed \$4000. [Wis. Stats. §815.18(3)(f)].
- Motor vehicles not to exceed \$4000 plus unused consumer goods value [Wis. Stats. §815.18(3)(g)].
- Life insurance, personal injury and wrongful death claims [Wis. Stats. §815.18(3)(i)].
- Retirement and public employee trust funds [Wis. Stats. §40.08(1) and 815.18(3)(j)].
- Depository accounts in the aggregate value of \$5000 [Wis. Stats. §815.18(3)(k)].
- Private property to satisfy judgments against municipalities, vocational, technical and adult education and school districts [Wis. Stats. §815.18(3)(m)].
- Federal war pensions [Wis. Stats. §815.18(3)(n)].
- Crime victim award [Wis. Stats. §949.07].



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Pre-foreclosure Notice



Office of the City Treasurer

City Hall, Room 103 • 200 East Wells Street • Milwaukee, Wisconsin 53202
Telephone: (414) 286-2260 • TTY: (414) 286-2025 • FAX: (414) 286-3186

April 21, 2023

8854D N 95TH ST
MILWAUKEE WI 53224-0000

RE: Taxkey Number: 0340342000
Property Address: 8854 N 95TH ST Unit d

Dear Taxpayer:

Your property, noted above, is tax delinquent and is scheduled to be included in the City's next in-rem tax foreclosure action.

Your current situation is that the outstanding 2020 delinquent taxes and the prior years' delinquent taxes on your tax delinquent account must be paid in full on or before **June 21, 2023** in order to avoid tax foreclosure. **Failure to pay the outstanding delinquent property taxes will result in the City acquiring your property through a Milwaukee County Circuit Court foreclosure judgment procedure.**

The amount due to avoid the tax foreclosure action is highlighted on the attached printout. **Payment may be made by cashier's check, certified check, personal check, money order, done as an on-line payment, or taken over the phone.**

Any payments received after June 21, 2023 will be applied to the delinquent property taxes outstanding, but your tax delinquent property **will not** be removed from the tax foreclosure action.

Respectfully,

Margarita Gutierrez

MARGARITA GUTIERREZ
Tax Billing and Collection Manager
and Special Deputy City Treasurer

MG/em

Enclosure

April 21, 2023

**CITY OF MILWAUKEE – TAX SEARCH
OFFICE OF THE CITY TREASURER
TAX ENFORCEMENT DIVISION
PH: 414-286-2260 CITY HALL ROOM 103**

TAX KEY NUMBER: 0340342000
PROPERTY: 8854 N 95TH ST Unit d

Total Amount of Taxes –

YEAR	TOTAL IF PAID BY 06/21/2023	
2020	\$1,208.55	
Total	\$1,208.55	



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER
Milwaukee, Wisconsin

Foreclosure Notice



Office of the City Treasurer

City Hall, Room 103 • 200 East Wells Street • Milwaukee, Wisconsin 53202
Telephone: (414) 286-2260 • TTY: (414) 286-2025 • FAX: (414) 286-3186

March 22, 2023

CERTIFIED MAIL No. 7021 1970 0001 2835 906

8867 N 95TH ST STE C
MILWAUKEE WI 53224

IN REM FILE 2023 No. 1
TAXKEY NUMBER: 0340399000
PARCEL: 1

THE CITY OF MILWAUKEE HAS FILED A FORECLOSURE ACTION IN MILWAUKEE COUNTY CIRCUIT COURT UNDER WISCONSIN STATE STATUTE 75.521 due to delinquent city and county real estate taxes for the property listed in the attached Exhibit A.

You have or may have an interest in the tax delinquent parcel listed above. If you wish to retain your interest, if any, in this property, the **2021** and prior year's delinquent taxes, plus accumulated interest and penalty charges and costs, must be paid to the City Treasurer. **THE LAST DATE THIS OFFICE WILL ACCEPT PAYMENT IS May 24, 2023. PAYMENT MUST BE MADE BY CERTIFIED FUNDS, CASH, CASHIERS CHECK OR MONEY ORDERS, WILL BE ACCEPTED.**

THE ENCLOSED EXHIBIT A SHOWS THE TAX YEAR(S) AND PRINCIPAL AMOUNTS ONLY. INTEREST AND PENALTY CHARGES AND COSTS MUST BE ADDED FOR FULL PAYMENT. SINCE THESE CHARGES ACCURE MONTHLY, PLEASE CONTACT TAX ENFORCEMENT AT (414) 286-2260 FOR THE TOTAL AMOUNT DUE.

If the total amount due is not paid by **May 24, 2023**, the City of Milwaukee will take title to the property.

PLEASE NOTE that pursuant to Wis. Stat. 75.521(12)(b) the City appointed attorney James P. Mulligan a Guardian ad Litem to serve for all persons who have or may have an interest in the listed properties and who are or may be minors or individuals adjudicated incompetent at the date of filing this foreclosure action. Attorney James P. Mulligan – Mulligan Law Offices – N55 W34550 Kosanke Road, Oconomowoc, WI 53066 – Phone: (414) 975-0184.

MARGARITA M. GUTIERREZ
Special Deputy City Treasurer

Enclosure

ADA Compliance

The City of Milwaukee does not discriminate on the basis of disability. Upon reasonable notice, efforts will be made to accommodate disabled individuals in need of service on their tax accounts. To request assistance, please contact the Office of the City Treasurer.



STATE OF WISCONSIN
CIRCUIT COURT
MILWAUKEE COUNTY

In the Matter of the Foreclosure of Tax Liens under Section 75.521, Wisconsin Statutes by the City of Milwaukee, a municipal corporation, List of Tax Liens for 2023 No. 1.

The following is a parcel of property affected by delinquent tax liens as shown on the delinquent tax rolls in the Office of the City Treasurer of the City of Milwaukee and the Milwaukee County Treasurer, said list is made and filed pursuant to the provisions of Section 75.521 of the Wisconsin Statutes.

EXHIBIT A

Parcel: 1 Taxkey: 0340399000

Address: 8867 N 95TH ST Unit c

Legal: THE WOODLANDS CONDOMINIUM, ETC IN SE 1/4 SEC 5-8-2 1 BUILDING 11 UNIT C & AN UNDIVIDED INTEREST IN TH E COMMON AREAS & FACILITIES

***Interest, Penalty, and Costs must be added to Principal - Call (414) 286-2260 for the Total Due RE 2023-01**

Year	*Principal Amount Due
2021	\$624.26
2020	\$615.92

Owners:

Mortgages and Other Parties in Interest:
USA, Milwaukee County, State of WI

STATE OF WISCONSIN CIRCUIT COURT MILWAUKEE COUNTY
IN THE MATTER OF THE FORECLOSURE
OF TAX LIENS PURSUANT TO SEC. 75.521,
WISCONSIN STATUTES, BY THE CITY OF
MILWAUKEE, A MUNICIPAL CORPORATION

NOTICE OF COMMENCEMENT
OF PROCEEDING IN REM TO
FORECLOSE TAX LIENS
BY CITY OF MILWAUKEE
CODE NO. 30405

List of Tax Liens for 2023 No.1

PLEASE TAKE NOTICE that all persons having or claiming to have any right, title or interest in or lien upon the real property described in the List of Tax Liens 2023 No. 1, on file in the office of the Clerk of Circuit Court of Milwaukee County, on the 15 day of March 2023, and hereinabove set forth, are hereby notified that the filing of such list of tax liens in the Office of the Clerk of the Circuit Court of Milwaukee County, constitutes the commencement by said City of Milwaukee, a municipal corporation, of special proceeding in the Circuit Court for said city to foreclose the tax liens therein described by foreclosure proceeding in rem and of tax liens assigned to the city and that a notice of the pendency of such proceeding against each piece or parcel of land therein described was filed in the Office of the Clerk of the Circuit Court on the 15 day of March 2023. Such proceeding is brought against the real property therein described only and is to foreclose the tax liens described in such list. No personal judgment will be entered herein for such taxes, assessments or other legal charges or any part thereof.


TAKE FURTHER NOTICE that all persons having or claiming to have any right, title or interest in or lien upon real property described in the said list of tax liens are hereby notified that such list of tax liens has been posted in the office of the City Treasurer of the City of Milwaukee

and will remain posted for public inspection up to and including the May 24, 2023, which date is hereby fixed as the last day for redemption.

NOTICE OF COMMENCEMENT

TAKE FURTHER NOTICE that any person having or claiming to have any right, title or interest in or lien upon any such parcel or parcels may, on or before said May 24, 2023, redeem delinquent tax liens by paying to the City Treasurer of the City of Milwaukee, the amount of all such unpaid tax liens including assigned county tax liens and in addition thereto, all interest and penalty which has accrued on said unpaid tax liens, computed to and including the date of redemption, plus the reasonable costs that the said city incurred to initiate the proceedings plus the person's share of the reasonable costs of publication under sub. (6).

CITY OF MILWAUKEE
a municipal corporation

By 
MARGARITA M. GUTIERREZ
Special Deputy City Treasurer

1. That the City is authorized by law, Sec. 66.30, Stats., to enter into an intergovernmental cooperation agreement for the joint exercise of the duty and power required and authorized regarding real estate taxes with Milwaukee County (hereinafter referred to as the County).

PETITION

2. That the City has entered into a duly executed intergovernmental agreement with the County whereby the City is empowered to proceed under Sec. 75.521, Stats., relative to all tax certificates assigned the City by the County which affect tracts of land located within the City.
3. That the County has assigned all its tax certificates relative to tracts of land located within the City wherein one (1) year has elapsed since the acquisition by the County of the tax certificates and has by ordinance elected to adopt the provisions of Sec. 75.521, Stats.
4. That the City Treasurer of the City of Milwaukee, has on the 15 day of March 2023, filed a list of tax liens with the Clerk of Circuit Court of Milwaukee County, a copy of which is attached hereto, incorporated herein and designated Exhibit "A".
5. That the name of all municipalities and governmental units or subdivisions, other than the City, having any right, title or interest in the above described lands, or in the tax liens, or the proceeds thereof, are as follows, to wit:
 - a. The State of Wisconsin has an interest in said lands as hereinabove set forth by virtue of determined but unpaid inheritance tax liens; filed and non-outlawed income tax warrants; or judgments docketed in the County of Milwaukee, State of Wisconsin; and
 - b. The United States of America has an interest in the said lands as hereinabove set forth by virtue of judgments docketed in the United States District Court for the Eastern District of Wisconsin.

PETITION

WHEREFORE, the City of Milwaukee, petitioner herein, prays for final judgment ordering and adjudging that petitioner is vested with an estate in fee simple, absolute, subject to costs and to all unpaid taxes and charges which are subsequent to the latest dated valid tax lien appearing on Exhibit "A" and subject to all recorded restrictions as provided by Sec. 75.14(4), Wis. Stats., and further, that all persons, both natural and artificial, including the State of Wisconsin, infants, incompetents, absentees and nonresidents who may have had any right, title, interest, claim, lien or equity of redemption in such lands, are forever barred and foreclosed of such right, title, interest, claim, lien or equity of redemption in each of the said-described parcels of land in the City of Milwaukee, County of Milwaukee, which remain unredeemed or for which no answer pursuant to Sec. 75.521(10), Wis. Stats., is filed.

Dated at Milwaukee, Wisconsin, 15 day of March 2023.

TEARMAN SPENCER
City Attorney

/s/ Hannah R. Jahn
Hannah R. Jahn
Assistant City Attorney
State Bar No. 1088851
Attorneys for City of Milwaukee


RETURN TO:
Hannah R. Jahn
Assistant City Attorney
200 E Wells St. Rm 800
Milwaukee WI 53202
(414) 286-5975

*These delinquent tax liens previously listed are subject to interest on the principal sum of each tax lien computed at the rate of 1% per month from February 1 immediately following the tax year of the delinquent tax lien to date of redemption and an additional ½% per month as penalty on all listed tax liens computed from February 1, immediately following the tax year of the delinquent tax lien to the date of redemption.


AFFIDAVIT OF VERIFICATION

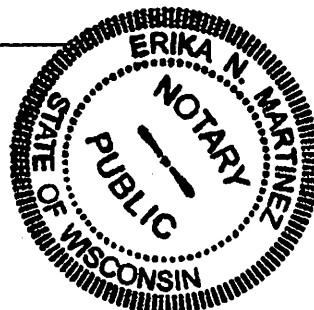
STATE OF WISCONSIN)
MILWAUKEE COUNTY)

MARGARITA M. GUTIERREZ, being first duly sworn, says that she is the Special Deputy City Treasurer of the City of Milwaukee, a municipal corporation of the State of Wisconsin; that he has read the foregoing list of liens and the same is true based on information received from subordinates in his office and the official tax roll of the City of Milwaukee and reports furnished to this office from Capital Title and Closing Services and from information and records received from the Office of the Treasurer of Milwaukee County, all made in the regular course of their duty.


MARGARITA M. GUTIERREZ
Special Deputy City Treasurer

Subscribed and sworn to before me on this 15 day of March 2023


Erika N Martinez
Notary Public, State of Wisconsin
My commission expires: 4/26/2025



City of Milwaukee
General Certification

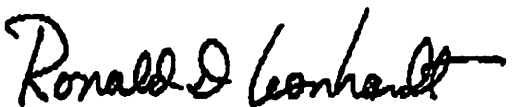
200 E. Wells Street
Milwaukee, Wisconsin 53202

State of Wisconsin

I hereby certify that the following is a true and exact copy of Common Council File Number 48-868 which was adopted by the Milwaukee Common Council on September 13, 1948, page 958 of the 1948-1949 Journal of Proceedings.

CERTIFIED COPY OF CHARTER ORDINANCE 48-868

Dated: June 3, 2003



Ronald D. Leonhardt
City Clerk



FILE NUMBER 48-868

A CHARTER ORDINANCE

Electing to proceed under Section 75.521, Wisconsin Statutes, in relation to the enforcement of collection of tax liens.

The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Section 1. The City of Milwaukee, a municipal corporation, elects to adopt the provisions of Section 75.521, Wisconsin Statutes of 1947, for the purpose of enforcing tax liens in such city in the cases where the procedure provided by such section is applicable.

Sec. 2. This is a charter ordinance and shall take effect sixty days after its passage and publication, unless within such sixty days a referendum petition shall be filed as provided by subsection (5) of Section 66.01 of the Wisconsin Statutes, in which event this ordinance shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon.



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER Milwaukee, Wisconsin

Web Site

Office of the City Treasurer

city.milwaukee.gov/treasurer#.XOWyaYhKIF7

Google Treas Assessor JobApps Fiix IT Help Desk Directory Charter & MCO Calendar Statutes Munis Munis CSS DER

Office of the City Treasurer

Name and Address Changes

The ADDRESS CHANGE REQUEST that is on the back of every City of Milwaukee Property Tax Bill Payment Coupon is used only for mailing out tax payment receipts, tax refund checks, installment tax bills, and delinquent tax bills through November 30.

Any permanent change in ownership or name must be recorded with the Milwaukee County Register of Deeds. Any permanent change in owners' mailing addresses must also be reported to and recorded with the City Assessor at City Hall, Room 507. Note, too, that the address change form is also available on the Office of the City Treasurer's web site at: <https://city.milwaukee.gov/Address#>

If you are a new owner and the previous owner's name is still on the tax bill, make sure you check off the change of address box on the front of the payment coupon, and complete the change of name and address section on the back side of the payment coupon, or the refund check will be sent to the previous owner.

Special Charges and Assessments

Outstanding special charges or assessments that have not been paid by mid-November may be added to your property tax bill and then must be collected as a tax as provided by Wisconsin State Statutes. Such special charges and assessments cannot be appealed, nor negotiated or compromised.

If you have any questions regarding a special charge or assessment added to your property tax bill, you should contact the department that is responsible for adding the special to the tax bill. [Here is the contact list.](#)

10:49 AM 5/16/2023

Change Mailing Address

* Please visit [Property Registration](#) to change your mailing address with Department of Neighborhood Services (DNS).

The following form is used to **request a change to your mailing address ONLY** with the City of Milwaukee's Assessor's Office, Treasurer's Office and/or Water Works. *

Please note the following:

1. Names cannot be changed on our ownership records unless a conveyance document has been recorded at the [Milwaukee County Register of Deeds](#).
2. If the Assessor's Office has not received a copy of the recorded document to change the ownership, the old owner's name will stay on our records. An address change request will not change any information.
3. We will not change the mailing address to "in care of" the new owner.
4. If the owner's name has changed due to marriage or divorce, a conveyance document needs to be recorded with the [Milwaukee County Register of Deeds](#).
5. If a spouse has died, their name cannot be removed from the records without a recorded document.

Change MAILING ADDRESS ONLY on property located at:

Property Address

Tax Key Number

Name (for verification) and new mailing address of owner:

Name(s)

Name LINE 2

Name LINE 3

New Mailing Address

City

State

Zip

Do you own more than one property within the City of Milwaukee? Yes No

Is this address change for all properties listed under that name? Yes No

I would like my address to be permanently updated for the following bills and notices:

- Assessor's Office (Assessment Notices)
- Treasurer's Office (Tax Bills, Tax Receipts)
- Water Works (Municipal Services Bill)

Name of owner or owner's agent

Please check Owner Agent

Daytime phone number with area code

Email address

Additional Comments (If this is a temporary change only, please indicate timeframe below.)

//

I, as the owner or the owner's agent, hereby certify that the information submitted above is true, complete and correct to the best of my knowledge, information and belief. I further acknowledge that typing my name above constitutes my signature on this form and that any changes will remain in effect until further notice.

It is a Class H felony to intentionally use any personally identifying information of an individual, including a deceased individual, without the authorization or consent of the individual and by representing that he or she is the individual, or that he or she is acting with the authorization or consent of the individual. Wis. Stat. § 943.201(2). The same penalties apply to unauthorized use of an entity's identifying information or identification documents. Wis. Stat. § 943.203(2). Misappropriating an individual's identity is also a federal offense, with penalties including imprisonment, fines and forfeiture of any personal property used to commit the offense. 18 U.S.C. § 1028(a)(7).

[Submit](#)

Special Charges and Assessments

Outstanding special charges or assessments that have not been paid by mid-November may be added to your property tax bill and then must be collected as a tax as provided by Wisconsin State Statutes. Such special charges and assessments cannot be appealed, nor negotiated or compromised.

If you have any questions regarding a special charge or assessment added to your property tax bill, you should contact the department that is responsible for adding the special to the tax bill. Here is the contact list:

<i>Special Charge / Assessment</i>	<i>City Department</i>	<i>Phone No.</i>
7C E-Waste	Dept. of Public Works – Sanitation	414-286-3599
7F PACE Project	Dept. of Administration – OES	414-286-3351
7G PACE Administrative	Dept. of Administration – OES	414-286-3351
8A Combined Sewer	Dept. of Public Works – Infrastructure	414-286-3701
8D City Attorney Charge	City Attorney	414-286-2601
8F Garbage Cart Return	Dept. of Public Works – Sanitation	414-286-3599
8J Lead Abatement	Health Department	414-286-5779
8S Delq City Services	Dept. of Public Works – Water	414-286-2830
8T Delq Storm Water	Dept. of Public Works – Water	414-286-2830
8V Bulk Waste Removal	Dept. of Public Works – Sanitation	414-286-3599
8Y Non-City Water Chrg	Dept. of Public Works – Water	414-286-2830
9B Fire Inspection Fee-R	Dept. of Neighborhood Services	414-286-8727
9B Fire Inspection Fee-C	Dept. of Neighborhood Services	414-286-3975
9C Health Abatement	Dept. of Neighborhood Services	414-286-5771
9D Delq City Sewer	Dept. of Public Works – Water	414-286-2830
9I Bldg Reinspection	Dept. of Neighborhood Services	414-286-2268
9J Sewer Lateral Repair	Dept. of Public Works – Infrastructure	414-286-2460
9M Building Board Up	Dept. of Public Works – Bldgs & Fleet	414-286-3403
9P Apt Garbage Collect	Dept. of Public Works – Sanitation	414-286-2542
9Z City Atty Abatement	City Attorney	414-286-2601
90 Building Nuisance	Dept. of Neighborhood Services	414-286-2268
91 Special Privilege	Dept. of Neighborhood Services	414-286-2454
92 Covered Opening	Dept. of Neighborhood Services	414-286-3859
93 Delinquent Water	Dept. of Public Works – Water	414-286-2830
94 Raze Condemned Bld	Dept. of Neighborhood Services	414-286-2503
95 DPW Miscellaneous	Dept. of Public Works	414-286-3316
95 DPW Misc Forestry	Dept. of Public Works	414-286-3599
96 DNS Miscellaneous	Dept. of Neighborhood Services	414-286-2566
97 Snow Removal	Dept. of Public Works – Sanitation	414-286-3599
98 Vacated Street	Dept. of Public Works – Assessments	414-286-2460
99 Weed Removal	Dept. of Public Works – Sanitation	414-286-3599
BID's	Dept. of City Development	414-286-5617
NID's	Dept. of City Development	414-286-5617
STATE CONTACTS		
8K DOR Lottery CR Chg	Wisconsin Department of Revenue-Madison	608-266-0772
8L Lottery CR Penalty	Wisconsin Department of Revenue-Madison	608-266-0772
9A DOR MFG Penalty	Wisconsin Department of Revenue-Milwaukee	414-227-4456



Spencer Coggs
City Treasurer

James F. Klajbor
Deputy City Treasurer

OFFICE OF THE CITY TREASURER Milwaukee, Wisconsin

Web Site

The screenshot shows a web browser window with the following elements:

- Browser Tabs:** Office of the City Treasurer, DelqTaxCollectionOverview.pdf, Change Mailing Address.
- Address Bar:** city.milwaukee.gov/treasurer#.XOWyaYhKIF7
- Navigation Menu (Left Sidebar):**
 - Tax Enforcement**
 - Overview of the Delinquent General Real Estate Property Tax Collection Process
 - Descripcion General Del Proceso De Recaudacion De Impuestos Delicuentes Sobre La Propiedad Inmob
 - Qhia Txog Cov Se Tsev Tsis Them Tus Txheej Txheem Sau Se Tsev
 - Delinquent Tax Account Listing
 - Data Definitions for Delinquent Tax Account Listing
 - Index to Property Tax Report Codes
 - In Rem Tax Foreclosure Petition Lists
 - In Rem Tax Foreclosure Judgment Documents
 - Tax Records**
 - Forms & Apps**
- Main Content Area:** A large image of a cityscape at night, featuring a prominent skyscraper with many lit windows. Social media icons for Facebook, Twitter, LinkedIn, Email, and Print are visible at the bottom of the image.
- Windows Taskbar:** Shows the search bar, taskbar icons for various applications, system tray with weather (71°F) and date/time (10:53 AM 5/16/2023).



OFFICE OF THE CITY TREASURER

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TELEPHONE: (414) 286-2240 • FAX: (414) 286-3186 • TDD: (414) 286-2025
E-MAIL: CTREAS@MILWAUKEE.GOV • WEB SITE: HTTP://CITY.MILWAUKEE.GOV/TREASURER

Overview of the Delinquent General Real Estate Property Tax Collection Process

Under Wisconsin State Statutes, the Milwaukee City Charter, and the City of Milwaukee Code of Ordinances, the City Treasurer is responsible for tax collection and enforcement. The Wisconsin State Constitution mandates uniform taxation and tax enforcement. The City Treasurer has no authority to compromise the tax principal due or to waive interest and penalty charges.

As the City of Milwaukee is the only city of the first class within the State of Wisconsin, it operates differently than other municipalities relative to tax collection. The City of Milwaukee can pursue both in personam judgments by civil suit and in rem foreclosure judgments to enforce property tax collection. Delinquent tax parcels first become eligible for in rem foreclosure one year after going tax delinquent, while an in personam action can be pursued once a delinquent tax certificate is issued.

Under the terms of a 1987 intergovernmental service agreement, the City of Milwaukee purchases the delinquent tax receivables of Milwaukee County on an annual basis and keeps the interest and penalty collected on these receivables. This consolidates tax collection with the City Treasurer and provides for a more efficient and convenient process for City of Milwaukee taxpayers.

As the goal of the City Treasurer is to collect the property taxes levied and not acquire tax delinquent parcels, the City Treasurer utilizes a three-phase tax enforcement process that maximizes tax collections, while minimizing delinquent tax parcel acquisition.

The first phase of the tax enforcement process is in-house collection. This phase includes a series of four collection letters from the City Treasurer and one collection letter under the signature of an Assistant City Attorney.

In the second phase, tax accounts that remain unpaid are referred to the City of Milwaukee collection law firm, the Kohn Law Firm, for a period of twelve months where the collection law firm works the accounts, makes payment arrangements, pursues in personam judgments where deemed advisable under the established City guidelines, and pursues post judgment remedies, such as wage garnishments and rent attachments, where deemed advisable.

If a tax delinquent parcel is determined to be vacant or abandoned by the Department of Neighborhood Services, the account is not referred to the collection law firm, but is moved instead to the third phase of tax enforcement in accordance with Milwaukee Common Council Resolution 150164 which was further amended by Resolution 150772.

In the third and final phase, as a last resort, the City Treasurer pursues in rem foreclosure against those tax parcels that remain delinquent. Three months prior to an in rem foreclosure action being filed, pre-foreclosure letters are sent to the delinquent property owners notifying the owners of the impending tax foreclosure filing and informing them of the property tax payment required to avoid tax foreclosure. If no action is taken to avoid tax foreclosure, the affected tax delinquent property owners and all other interested parties, such as mortgagees and other lien holders, are notified by certified mail of the in rem tax foreclosure action being filed in Milwaukee County Circuit Court.

During the eight-week redemption period, which commences upon the publication of the in rem foreclosure action notice in the Daily Reporter newspaper, the tax delinquent parcels may be redeemed and saved from foreclosure by paying the entire outstanding eligible delinquent tax balance due.

The eight-week redemption period is followed by a four-week answer period. During this period, those being foreclosed upon have an opportunity to respond to or answer the foreclosure action. There are only three valid defenses against an in rem foreclosure action. They are: (1) the affected parcel was not liable to taxation; (2) the taxes due were paid in full before the last day of the redemption period; and (3) the tax lien is barred by the statute of limitations. If the taxes are not paid and no valid defense is raised, the City of Milwaukee is granted a foreclosure judgment by the Milwaukee County Circuit Court and takes ownership of the tax delinquent parcels.

The Department of City Development (DCD) manages all properties acquired by the City of Milwaukee through in rem foreclosure. DCD also markets the properties for sale.

The former property owners may petition the Milwaukee Common Council to vacate the in rem foreclosure judgment pursuant to the Milwaukee Code of Ordinances, Section 304-50. The petition must be filed within ninety days of the foreclosure judgment. A non-refundable administrative fee of \$1,370 must accompany the petition. A hearing is held before the Common Council's Judiciary and Legislation Committee on the petition and the committee's recommendation on granting the petition to vacate the in rem foreclosure judgment is then voted upon by the full Common Council. As a condition of vacating the in rem foreclosure judgment, the former property owner must pay all outstanding fees and charges due before the Common Council meeting at which the petition will be acted upon. The property taxes due and all costs incurred by the City while the property was under DCD management must be paid in full within thirty days of the Common Council's approval of the petition to vacate the in rem foreclosure judgment. If the petitioner owns other City properties that are tax delinquent, the outstanding balances due on the other properties must also be paid in full, or a confirmed payment arrangement plan must be agreed upon and put in place.

The three phase tax collection and enforcement process utilized by the City Treasurer since 2000 has proven very effective. The City Treasurer collects near 99¢ of each city property tax dollar levied. This is one of the best property tax collection rates in the country.