

2023
ANNUAL REPORT
OF THE
ONEIDA COUNTY TREASURER

COUNTY TREASURER

ONEIDA COUNTY

Courthouse Building

P.O. Box 400

Rhineland, Wisconsin 54501-0400

Telephone (715) 369-6137

Tara Ostermann
Treasurer

octreas@oneidacounty.wi.gov

2023

To the Honorable Board of Supervisors
Oneida County, Wisconsin

Ladies and Gentlemen:

The Treasurer's Office staff include:

Tara Ostermann, Treasurer

Jill Hazelquist, Deputy Treasurer

Amy Zwettler, Deputy Treasurer

The County Treasurer is an elected public official, whose constitutional duties are defined in the Wisconsin State Statutes, section 59.25.

The County Treasurer's office has the statutory duty of receiving and receipting all monies from all sources, including all county departments to keep accurate financial records, to collect all postponed and delinquent real estate taxes as well as maintaining accurate record of these collections, and to reconcile with local municipalities. The Treasurer's office is responsible for filing timely reports with the State throughout the year. Those reports include but are not limited to the District Treasurers Tax Roll Settlement Reports, Lottery and Gaming Credit Report, First Dollar Credit Report, Real Estate Transfer Fee Transmittal Report, Probate, Marriage and Birth Certificate Report, and Court Fines and Assessment Report.

Each year the County Treasurer is required to submit an annual report at the annual meeting of the County Board. It is my privilege to present the attached report giving you a summary of the Oneida County Treasurer's Office. The following paragraphs are an explanation of what each part of the report means.

The County fiscal year runs from October 1st to September 30th each year. The first report you will see gives the breakdown of the County's main checking account, which is located at Associated Bank. This shows the receipts, disbursements, and the average balance in the account each month. Our major activity is in July and August when we are collecting the second half of taxes. The Finance Director also has us moving monies to and from investments. In August, we also pay all of the taxing jurisdictions the remainder of their levies, which was just under \$22 million in 2023.

The second report is a summary of tax collections, penalty and interest for the fiscal year. There are 21 Municipalities that we collect postponed and delinquent taxes for which includes levies from 9 Special Districts, 10 Schools, and 1 Vocation District in addition to the State and County. From October 2022 through September of 2023 our office collected \$15,900,232.98 in tax dollars, along with \$249,082.122 in penalty and \$124,544.25 in interest on delinquent taxes. We collected slightly more taxes compared to the previous year.

The third report lists the number of real property parcels in Oneida County. This shows a comparison of the year before. We always see a change up or down in the number of properties due to various reasons such as new mapping technology, or new splits due to newly recorded subdivisions. Land Information combines slivers of properties found through mapping with the parcels next to them, and reference plates are being eliminated. Reference plates are placeholders for parcels being assessed with another parcel.

The last part of this report will show you the breakdown of delinquent taxes for each year. State Statutes require us to write off the 11th year of taxes. This means taxes still owing for the tax year 2011 will be void in January 2024. You will see that each year has a few parcels still owing taxes. These are properties that the County does not wish to foreclose on because they may have environmental concerns or they are roads that the municipalities or the County does not want at this time.

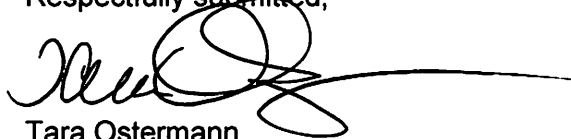
The total amount of taxes that remain unpaid as of September 30, 2023 for tax years 2011 through 2022 is \$1,426,747.60. This represents an increase of \$74,613.60 in dollars or about a 6% increase in the delinquent tax portfolio. The 2022 delinquent tax amount represents 59.3% of the total amount of delinquent tax and is comprised of 879 parcels, which is 98 parcels more than the previous year.

There is sometimes confusion as to what the report on delinquent taxes is stating. What you have to remember is that each year stands alone. You cannot compare the number of 2022 parcels to the number of 2021 parcels, etc. on this date. The property owners with 2022 taxes have been delinquent for only 8 months. The 2021 property owners have been delinquent for 20 months, so they have had more opportunity to pay those taxes than the 2022 property owners. The figures I give you in the paragraph above compare 2022 and 2021 in the exact time frame. In other words, I use September 30th each year as the benchmark to compare current year taxes. On September 30, 2023 the 2022 taxes are compared with the 2021 taxes from September 30th, 2022 so that each year is using 8 months of delinquency for comparison. You must also remember that each year the number of tax parcels and the dollar amount levied changes. In other words, it is still not perfectly comparing apples to apples.

We receive many questions throughout the year on the number of foreclosures that we are working on. We start our tax foreclosures (called the In Rem process) on September 1st each year and go to Court the following fall to finish the process. In August, we finished the 2022 In Rem process. The final count were 8 properties, with 2 parcels granted a stay by the Judge for later in the year. We are currently in the process of foreclosing on properties with 2019 taxes owing.

As always, if you have questions or concerns that you would like to discuss, please feel free to stop in our office anytime.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tara Ostermann', with a long horizontal flourish extending to the right.


Tara Ostermann
Oneida County Treasurer

Members of the Oneida County Board of Supervisors:

Pursuant to WIS STATS 59.20(4), I, Tara Ostermann, the duly elected Treasurer of Oneida County, Wisconsin, hereby verify that the following is a report of the monies in my custody or under my control in the fiscal year 2023, which is October 1, 2022 through September 30, 2023.

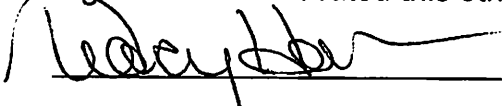
Furthermore, I verify that, for the time period October 1, 2022 through September 30, 2023, vouchers for payment have been approved in the prescribed manner and are available for your inspection in the Oneida County Finance Department.

	Receipts	Disbursements	Average Account Balance
October 2022	4,540,224.06	3,758,963.85	7,241,539.19
November	5,274,674.17	5,792,620.80	6,818,697.16
December	2,903,830.85	5,278,842.86	5,518,905.23
January 2023	10,810,764.75	7,074,462.73	6,907,770.77
February	12,547,870.00	4,199,305.33	9,207,314.18
March	7,335,738.46	12,022,949.39	12,146,571.67
April	2,692,019.79	12,117,775.11	9,541,221.38
May	3,093,085.85	3,439,530.76	2,394,641.38
June	10,312,965.60	4,605,958.42	6,426,319.51
July	22,146,311.66	4,674,239.28	13,258,835.63
August	5,423,062.25	26,743,423.11	14,415,262.37
September 2023	4,346,520.90	3,894,293.20	5,344,203.06

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 Tara Ostermann
 Oneida County Treasurer
 Dated this 6th day of November, 2023

AUTHENTICATION

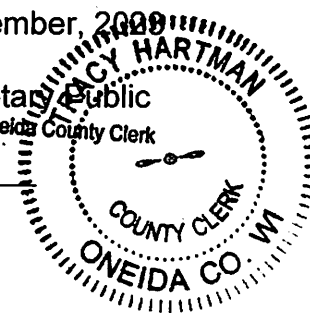
Signature authenticated this 6th day of November, 2023



Notary Public
 Oneida County Clerk

My term expires 1-3-2025

County of Oneida
 State of Wisconsin



Annual Report: Report #1

Annual Report #2 Summary of Tax Collections

	2015 and prior	2016	2017	2018	2019	2020
Oct-22				1,741.46	6,571.99	12,367.38
Nov-22				4,516.97	4,634.55	10,257.21
Dec-22				1,119.68	5,425.41	9,307.13
Jan-23				2,510.30	6,202.10	10,506.30
Feb-23	6,596.96			7,576.00	5,509.45	5,230.59
Mar-23				7,509.15	8,484.42	4,952.96
Apr-23				99.15	5,664.15	9,422.72
May-23				10,027.25	6,555.10	10,244.16
Jun-23				1,176.83	9,602.23	19,828.65
Jul-23				4,346.62	30,328.15	18,474.62
Aug-23				2,947.42	31,408.87	18,364.27
Sep-23	21,566.22	2,594.81	2,788.34	5,844.77	21,077.21	19,667.20
Total	28,163.18	2,594.81	2,788.34	49,415.60	141,463.63	148,623.19

	2021	2022	Interest	Penalty	Total
	73,865.19		11,920.18	5,960.25	112,426.45
	44,265.61		10,308.18	5,154.10	79,136.62
	35,048.12		8,384.29	4,192.24	63,476.87
	46,330.07		11,446.37	5,723.24	82,718.38
	24,282.10	1,769,937.04	20,405.54	10,204.41	1,849,742.09
	26,036.41	707,677.61	21,475.65	10,738.15	786,874.35
	11,082.11	232,420.64	9,846.56	4,923.47	273,458.80
	23,484.54	344,449.68	19,519.44	9,759.66	424,039.83
	30,551.93	1,141,599.99	23,441.80	11,721.08	1,237,922.51
	26,821.05	8,534,056.18	30,953.10	15,476.66	8,660,456.38
	15,214.85	2,090,186.75	40,420.01	20,210.44	2,218,752.61
	41,576.34	308,298.02	40,961.00	20,480.55	484,854.46
	398,558.32	15,128,625.91	249,082.12	124,544.25	16,273,859.35

TOTAL NUMBER OF REAL ESTATE PARCELS FOR TAX YEARS 2022-2021

<u>TOWNS</u>	<u>2022</u>	<u>2021</u>
CASSIAN	2884	2,876
CRESCENT	2114	2,134
ENTERPRISE	1424	1,425
HAZELHURST	2369	2,362
LAKE TOMAHAWK	2255	2,260
LITTLE RICE	1836	1,790
LYNNE	1496	1,493
MINOCQUA	10685	10,672
MONICO	1274	1,281
NEWBOLD	4623	4,623
NOKOMIS	2293	2,266
PELICAN	3171	3,160
PIEHL	715	714
PINE LAKE	2620	2,609
SCHOEPKE	1467	1,469
STELLA	1171	1,168
SUGAR CAMP	3493	3,459
THREE LAKES	6117	6,134
WOODBORO	1601	1,599
WOODRUFF	3098	3,135
RHINELANDER	4007	4,030
	60713	60,659

54 more parcels in 2022

**ONEIDA COUNTY TREASURER
TAXES DUE BY YEAR as of 9/30/2023**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOWN TOTAL
CASSIAN	224.34	231.69	255.24	202.91	195.45	205.20	186.78	190.10	1,443.60	10,940.28	19,521.25	34,028.46	67,625.30
CRESCENT									816.99	9,120.84	12,502.65	30,778.23	53,218.71
ENTERPRISE									0.00	47.80	2,516.05	6,519.77	9,083.62
HAZELHURST									585.25	6,087.21	10,649.62	17,549.65	34,871.73
LAKE TOMAHAWK									1,750.10	3,669.20	5,637.01	19,818.00	30,874.31
LITTLE RICE									1,200.12	2,100.48	2,885.03	8,976.02	15,161.65
LYNNE									192.98	198.13	1,754.46	7,865.54	10,011.11
MINOCQUA									1,142.28	29,399.02	69,541.30	163,832.56	263,915.16
MONICO									1,593.18	1,615.53	1,700.56	4,496.32	9,405.59
NEWBOLD									3,964.08	9,933.49	15,710.12	27,520.63	57,128.32
NOKOMIS									779.66	6,057.20	16,217.92	36,241.87	59,296.65
PELICAN									2,309.12	16,313.48	29,979.23	45,778.18	94,380.01
PIEHL									0	0	2.22	1444.47	1,446.69
PINE LAKE								435.99	7,037.40	16,020.24	19,672.09	40,770.13	83,935.85
SCHOEPKE									667.45	628.30	2,372.10	11,875.57	15,543.42
STELLA									0.00	1,144.04	779.98	10,274.26	12,198.28
SUGAR CAMP									2,462.01	4,330.87	10,239.37	23,777.60	40,809.85
THREE LAKES	18.43	17.76	18.93	18.64	18.15	18.15	15.10	15.86	343.73	5,798.74	14,032.34	67,485.48	87,801.31
WOODBORO									1,730.90	5,456.89	6,591.74	20,537.47	34,317.00
WOODRUFF									0.00	4,108.36	25,669.57	57,797.18	87,575.11
RHINELANDER							1,730.67	3,246.14	15,407.78	43,281.06	85,629.00	208,853.28	358,147.93
TOTAL BY YEAR	242.77	249.45	274.17	221.55	213.60	223.35	1,932.55	3,888.09	43,426.63	176,251.16	353,603.61	846,220.67	
PARCEL COUNTS	5	5	5	5	5	5	6	8	57	214	378	879	

Other items to consider:

2011 Taxes:

WISCONSIN LAW REQUIRES THAT TAX CERTIFICATES SHALL BE VOID ELEVEN YEARS AFTER ISSUANCE. THIS MEANS IF THE 2009 TAXES ARE NOT COLLECTED ON OR BEFORE DECEMBER 31, 2023, I AM REQUIRED TO VOID THESE TAXES IN THE AMOUNT OF \$ IN JANUARY 2024.

2019 Taxes: THIS IS THE TAX YEAR NOW SUBJECT TO THE COUNTY TAX FORECLOSURE PROCEEDING