

## Delinquent county taxpayers up 13.5%

Written by Kristyn Halbig Ziehm  
Wednesday, 30 September 2009 18:46

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### Sluggish economy suspected as major reason more than 800 landowners have not paid 2008 tax bills

In what is likely a sign of the tough economic times, the number of property tax delinquencies in Ozaukee County has risen 13.5% over the last year, Treasurer Karen Makoutz said Tuesday.

As of Sept. 1, the owners of 872 parcels had not paid their 2008 taxes, compared to 768 last year, Makoutz said.

“How many of these are full tax charges or cases where they owe their second tax installment or just a portion of that second installment, I don’t know,” she said.

“The economy has to be blamed for it, I think, with people losing their jobs and ability to pay.

“Everyone’s circumstances change. Everyone’s circumstances are different.”

The delinquencies total \$2,346,152, compared to \$1,944,028 last year, Makoutz said.

Those numbers will go down — and probably have already — as people make payments, Makoutz noted.

“In a couple days, this number will look way different,” she said. “It goes down every month as people make payments.”

The county works with property owners to set up a payment plan so they can pay off the delinquency, penalties and interest.

The penalties and interest total 1.5% per month until the delinquency is paid in full, she said.

“Work down that balance, that’s what we’re trying to encourage,” Makoutz said. “We try to help them as much as we can.”

Declaring a tax bill delinquent is the first step toward the county foreclosing on a property, Makoutz said.

The county is preparing to file for foreclosures on 35 properties Thursday, Oct. 1, she said, down from last year when it initiated 45 foreclosures.

The county is only allowed to file for when taxes are delinquent for two years, nine months, Makoutz said. That means the properties being foreclosed on now are delinquent on all or part of their 2006 taxes.

While most of the 35 property owners are delinquent on their 2006, 2007 and 2008 taxes, that’s not true of all the landowners, she said.

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“We are working with some who have paid their 2007 and 2008 taxes but owe part of their 2006 taxes,” Makoutz said, noting the amounts owed by these property owners range from \$26, plus penalties and interest, to thousands of dollars.

She writes to these property owners virtually every month trying to settle their accounts, Makoutz added.

“My goal is to get them on a payment plan and not to foreclose,” she said.

Some property owners are on the foreclosure list every year but settle their accounts before the year-long process is completed, Makoutz noted.

“I can think of seven right now who have been on that list every year,” she said.

Virtually every property owner is likely to pay before the foreclosure process is completed, Makoutz said.

“In the last dozen years, Ozaukee County has foreclosed on only one single property,” she said, the 62-acre Shady Lane property in the Town of Fredonia formerly owned by Steven and Chieko Magritz, who owed more than \$27,000 in back taxes, interest and penalties.

Last year, two parcels were in foreclosure until virtually the end of the process, Makoutz said. In one case, the individual paid the back taxes, penalties and interest, while in the other case the bank paid.

“We work hard to work with the individual so we get our tax money and the individual retains the property,” Makoutz said. “My goal is never to take the property but to get the cash.”