



OFFICE OF THE CITY TREASURER

CITY HALL - ROOM 103 • 200 EAST WELLS STREET • MILWAUKEE, WISCONSIN 53202
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.

